The Solicitors' Journal
and Weekly Reporter.

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Current Topics.

The Colonial Stock Act, 1900.

IT WILL be seen from the notice we publish elsewhere that South Australia 3½ per cent. Inscribed Stock (1926-1936) has been placed among the trust investments authorized by the Trustee Act, 1893, subject to the restrictions contained in section 2 (3) of the Act. We may draw our readers' attention to the list of the Colonial stocks previously authorized given at p. 29 of our last volume.

A Drastic Proposal.

WE REPRINT in another column an account which has appeared in an evening paper of proposals which are stated to have been laid before the Council of the Law Society by "over a hundred well-known solicitors" with "a view to minimising the danger of the misappropriation of clients' money by dishonest solicitors." Of course no one expects anything which occurs in the sacred secrecy of the council chamber to be disclosed by the Council to the profession; but we think that solicitors may reasonably protest against the matter being communicated, apparently by one of the promoters of the movement, to a lay journal and not to journals which deal with the special interests of the legal profession. We gather from the statement that the Council have been asked to convene a special meeting of the society to decide whether is it desirable to appoint a committee to consider what regulations should be adopted with regard (1) to the methods in which a solicitor should keep the accounts of himself and his clients; (2) the keeping and audit of trust accounts; (3) the conduct of professional business; and (4) the formation of a guarantee fund; and that the promoters of the movement wish to have a scheme for the guarantee or insurance of due accounting by solicitors established; and further, to make it compulsory on solicitors to have periodical balance-sheets taken, to pay all clients' moneys into a separate banking account, to have periodical audits of their accounts, and further, that the issue of the annual certificate should be conditional on evidence being given by each solicitor that he keeps proper accounts and has "well-conducted finance"—separate investigations as to

this being, as we understand it, made in the case of every one of the solicitors in England and Wales. It appears to be further proposed that "a separate association," or brotherhood, of solicitors should be formed under mutual pledges to observe strict rules of practice, and to make membership of the brotherhood "known to the public," in order, we presume, that the public may be able to distinguish the righteous from the unrighteous members of the profession.

The Proposed Scheme.

THIS IS rather a large order, and we are not surprised to hear that the Council declined to call a special meeting to consider it, and suggested that a committee of the signatories should be formed to confer with the Council, at the same time forwarding to each of the signatories a record of the action the Council have already taken as regards some of the matters referred to. We understand, however, that a private meeting, presumably between the signatories of the requisition and the Council, is to be held on the 14th inst. We are not told what course the promoters of the scheme intend to take, but it is stated that the Council's reply has satisfied some of the signatories. No one can be more anxious than we are that all reasonable and practicable means should be adopted with a view to preventing the recurrence of the scandals which have occurred. But we doubt whether this end is promoted by putting forward visionary and impracticable schemes for every solicitor guaranteeing the honesty of every other solicitor; for the formation of an association of immaculate solicitors, and for restricting the right to practise to solicitors who have "well-conducted finance." Let us, at all events in the first instance, devise regulations which will be capable of being worked without serious inconvenience to solicitors. We hope that the result of the intended meeting may be to convince the requisitionists that this is the object which should be aimed at, and that the Council may be trusted to suggest such regulations.

The Aeroplane.

THE INTEREST in aerial navigation continues to increase. Prizes are offered for aeroplanes which are able to accomplish a certain distance, and the time may soon come when these vehicles may be seen taking their flight far above the heads of an admiring crowd. We sincerely hope that disaster will not attend the drivers of these new inventions, and that they may be more fortunate than PHAETON in his car. But it is possible that some few accidents may happen; an aeroplane may fall like a parachute in the middle of one of the crowded streets of London; and it may be necessary to consider the liability of the proprietor under the English law of negligence. It has been laid down by an eminent judge that it is equally the duty of passengers wishing to cross the streets of London to look out for vehicles as it is for drivers to look out for foot passengers; and in case of an accident, when the balance is even as to which party is in fault, the one who relies upon the negligence of the other is bound to turn the scale. Will it be the duty of the passenger, while crossing the street, to avert his eyes from motor omnibuses which may happen to be in view, and, looking upward, to consider whether there is any prospect of the rapid descent of an aeroplane? Again, the fall of one of these aerial carriages may lead those who are driving in the street to rush by a diagonal course upon the footway. If any passenger on the footway is injured by such a proceeding, will he have his remedy against the owner of the aeroplane according to the rule in *Scott* v. *Shepherd*? It may also be necessary, in the interests of easy traffic on the foot pavement, to frame some bye-law restraining the general tendency of mankind to look upwards. In any case a substantial reinforcement to the list of causes in the High Court may reasonably be expected.

Traders Carrying on Business Under the Name of a Company.

THE LIST of receiving orders in bankruptcy published by the newspapers a few days ago contained the following name: "The —— Association, Watling-street, Merchants." Some inexperienced persons who might think that a receiving order had been made against a company and wonder whether such an order was authorized by the Companies Acts, require to be told that traders often carry on business under the name of a company, and that a partnership is not illegal simply because it carries on business under a name which does not disclose its members, except perhaps in a case under the Money-lenders Act, 1900. Moreover, by section 115 of the Bankruptcy Act, 1883, any two or more persons being partners, or any person carrying on business under a partnership name, may take proceedings, or be proceeded against under the Act, in the name of the firm, but in such case the court may, on application by any person interested, order the names of the persons who are partners in such firm, or the name of such person, to be disclosed in such manner as the court may direct. No such provision would ever have been necessary in Scotland, for in Scotland a partnership firm has always been a separate person in law, and recognized in contracts by its separate name or firm as its personal appellation. This is also recognized by section 4 of the Partnership Act, 1890, which enacts that in Scotland a firm is a legal person distinct from the partners of whom it is composed, but an individual partner may be charged on a decree or diligence directed against the firm.

Bequests of Annuities.

IT IS perhaps a little startling to find that, when a testator by his will directs an annuity of a specified amount to be purchased for the benefit of a legatee, the gift takes effect although the legatee dies so soon after the testator that there has been no opportunity for making the purchase; and that the legatee's estate is entitled to the amount which would have been required for that purpose. But the recent decision of SWINFEN EADY, J., to this effect in *Re Robbins* (1906, 2 Ch. 648) is supported by abundance of authority. The cases go upon the principle that the legatee is entitled to elect whether he will have the annuity or the money which would purchase it, and the necessity of allowing the choice is obvious from the fact that, if the annuity were purchased, he could at once sell it. The cases, said GRANT M.R., in *Palmer* v. *Crawfurd* (3 Swanst. 483), "have established that where money is bequeathed to be invested in the purchase of an annuity for the life of the legatee, and the legatee dies before it is laid out . . . yet still it is a vested legacy as from the death of the testator; and that the legatee for whose benefit it was intended, having survived the testator, may elect either to take the sum or to have it laid out in an annuity." And it is not necessary that such election should actually be made; consequently the death of the legatee without electing is immaterial. The election has been rendered unnecessary by the event, and his personal representatives take the capital sum which was bequeathed to be laid out. Thus in *Barnes* v. *Rowley* (3 Ves. 305), where a sum of stock was bequeathed to be laid out in an annuity, and the legatee died two days after the testator, her administrator was held to be entitled to a transfer of the stock. And, as appears from *Dawson* v. *Hearne* (1 R. & M. 606), it makes no difference whether the testator bequeaths a specified sum for the purchase of an annuity or whether he directs the purchase of an annuity of a specified yearly sum. The cases previously cited were of the former nature; in *Dawson* v. *Hearne* there was a direction to purchase an annuity of £250, and upon the death of the annuitant before the purchase it was held that her personal representative was entitled to the sum which would have purchased the annuity. And upon principle there seems to be no distinction between the two cases, for the purchase price of an annuity of a specified amount can be ascertained retrospectively, and in each case there is a bequest of an ascertained or an ascertainable sum. In the present case of *Re Robbins* a testator directed his trustees to purchase an annuity of £400 for his wife. She survived the testator, but died sixteen days after his death without having elected whether to take the value of the annuity in cash. It was held, on the authority of the above cases, that her personal representatives were entitled to the sum which at the date of the testator's death would have purchased the annuity.

Constructive Trusts.

THE DECISION of PARKER, J., in *Griffith* v. *Owen* (*Times*, 24th ult.) dealt with a new application of the principle estab-

lished by *Keech* v. *Sandford* (2 Wh. & T. Leading Cases (7th ed.), 693), by which a trustee of a lease who takes a renewal is treated as a constructive trustee of the new lease. The principle extends also to persons who have a partial interest in the settled property, but in *Re Biss* (51 W. R. 504; 1903, 2 Ch. 40), where its limits were discussed and where the constructive trusteeship was under the circumstances not established, it was said that "a person renewing is only held to be a constructive trustee of the new lease if in respect of the old lease he occupied some special position, and owed, by virtue of that position, a duty towards the other persons interested." It has further been held that the principle applies in certain cases to the purchase of the reversion upon a lease held in trust or in settlement, but this is only where the purchase prejudices the chance of a future renewal of the lease, as where the lease is renewable by custom: *Phillips* v. *Philips* (33 W. R. 863, 29 Ch. D. 673). In such a case the purchase of the reversion by the trustee may destroy the chance of renewal. But it is different where there is no custom of renewal, for then the trust estate loses no benefit to which it is entitled: *Randall* v. *Russell* (3 Mer. 190), *Bevan* v. *Webb* (53 W. R. 651; 1905, 1 Ch. 620). And the purchase of the reversion would seem also to be free from objection where there is a right of renewal of the lease, for the right can be enforced against the purchaser, and this was recognized by PARKER, J., in the present case. The point, however, with which he had to deal was of a different nature. Property which was subject to a mortgage was devised by a testator who died in 1879 to a tenant for life, with remainder to her children. The husband of the tenant for life, who was in possession in her right, purchased the property from the mortgagee for the amount of the mortgage debt. The tenant for life died in 1882, and the action was now brought by the children to have the purchaser declared a constructive trustee of the property for them. The property appears to have become very much enhanced in value. The case, as PARKER, J., pointed out, was analogous to a purchase of a reversion upon a lease renewable by custom, inasmuch as the purchase from the mortgagee destroyed the value of the equity of redemption, and he considered that the same principle was applicable. "I cannot suppose," he said, "that a trustee of an equity of redemption could in equity be allowed in such a case to retain the property for his own benefit, and it seems to me that the duty of the tenant for life towards the remaindermen, which precludes him from destroying their chance of renewing a leasehold by a purchase of the reversion for his own benefit, ought equally to preclude him from destroying the subject-matter of the settlement altogether by purchasing for his own benefit from mortgagees who have an overriding power of sale." Hence, having regard to the position of the purchaser with regard to the children, he was declared a trustee for them.

Difficulty in the Administration of the Licensing Acts.

A DEPUTATION waited on the Home Secretary on Saturday morning to point out the difficulty and confusion which had been created by the decision of the King's Bench Division in *Rex* v. *Justices of Leeds*, decided on the 8th of November, and which is to the effect that where the compensation authority in a county borough (which under section 8, sub-section 2, of the Licensing Act, 1904, consists of "the whole body of justices acting in and for the borough") has not delegated its powers to a committee under section 5, sub-section 2, of the Act, at least a majority of the justices acting in and for the borough must attend to take part in the proceedings in order to render valid the refusal of the renewal of a licence by the compensation authority. The Licensing Act, 1894, as is well known, enables the justices of a licensing district, on application for the renewal of licences, to refer to quarter sessions the question whether the renewal of any particular on-licences requires consideration, and the quarter sessions are authorized to refuse the renewal of these licences on payment of compensation. By section 5 (2) quarter sessions may delegate their powers and duties under the Act to a committee, and by section 8 (2) the Act shall apply to a county borough as if it were a county, with the substitution for quarter sessions of the whole body of justices acting in and for the borough. Leeds is a county borough, and there had been no delegation of the powers and duties of the whole body of justices under the Act to a committee. The renewal of certain licences having been refused under the Act, it was considered at a meeting of the borough justices at which thirteen were present and took part in the proceedings. It was objected that there were sixty-seven justices on the commission of the peace for Leeds and that the whole body of justices ought to be present in order to constitute the meeting. The justices overruled the objection and refused the renewal of certain of the licences, but a rule for a *certiorari* having been obtained, the King's Bench Division held that in the circumstances a majority of the qualified justices for Leeds was necessary, and inasmuch as the justices at the meeting did not constitute such a majority, the orders refusing the licences must be quashed. The Home Secretary and the Attorney-General, in reply to the deputation, after referring to the difficulty in the administration of the Act which had been caused by the decision of the court—a difficulty so pressing as not to admit of the delay of an appeal to the Court of Appeal—said that a Bill would at once be introduced by the Government to clear up any doubt as to the law. The Attorney-General vigorously challenged the interpretation of the court, and contended that the expression "the whole body of justices" obviously meant the justices summoned to attend and acting through a majority of those who were present. In practice a majority of the justices upon the commission of the peace very seldom attended. There were also difficulties as to the constitution of the committee charged with the renewal of licences. The Home Secretary expressed his regret that in the case before the court no counsel had appeared for the justices, and said that it had been suggested that in future legislation the justices should so far have control over their funds as to be furnished with money to defend their action in case of necessity at law. This was a matter which would be carefully considered. We are bound to say that the objections taken by the learned Attorney-General to the construction adopted by the Divisional Court appear to us of considerable weight, and we regret that time did not allow of their being fully considered by the Court of Appeal.

Sale of Goods Left in Hotel.

A NOTICE among the advertisements of the *Times* informing a gentleman, whose name is given, that unless the trunk of clothing and other personal effects left at a West End hotel are claimed within seven days from the date of the notice, they will be sold to defray hotel charges and expenses, will remind some legal practitioners that before the year 1878 such a notice would not have been authorized by the law. Innkeepers have always had a general lien on the goods of their guests, but the holder of a chattel under a specific possessory lien having a mere personal right which continues only during possession, and out of which arises no such contract as is implied in the case of a pawn, cannot sell, but has only a right of retainer, and if he sell he will become liable to an action of trover for the value. The Innkeepers Act, 1878, has done something to remove this disability, having enacted that the landlord or manager of any hotel or inn shall, in addition to his ordinary lien, have the right to sell by auction goods left in his house by a guest who has become indebted to him for board or lodging. The sale cannot take place until the goods have remained in the custody of the innkeeper for six weeks without payment of his debt, and advertisements of the sale are to be inserted in newspapers as directed. There is good ground for supposing that many landlords had anticipated this salutary enactment by acting as if a lien gave them the same rights as a pledge.

Young People Idling in Streets.

WE READ that Lord ALVERSTONE, in opening the York Assizes, after commenting on the movement for the physical and mental improvement of the working classes, said that, after indulgence in drink, he knew of nothing that led more to crime than the habit of young people of idling in the streets. Those who are familiar with many of our English towns have often observed that it is the custom for young people of both sexes to assemble in the streets after the day's work is over and to remain there until a late hour engaged in conversation, which is occasionally followed by noise and disturbance. But is it possible to

interfere with this mode of taking recreation? To provide club-houses or public gardens at a time when the tide is setting against municipal extravagance would be difficult. And it may be doubtful whether it would be possible to induce many of those who labour to spend their leisure in anything more strenuous than conversation. In the diary of the late DUKE of CAMBRIDGE, just published, His Royal Highness, then aged sixteen, observes, "I regret to say I have still one great fault, and that is that desire, if I may so call it, of doing nothing at odd moments." This "great fault" is common to peasants as well as princes.

Public Pounds.

THE ABOLITION of the City of London Pound near Whitecross-street is proof, if it were wanted, that the ancient enclosures for the custody of vagrant cattle have practically become obsolete. We believe that in London the pound was better known by the name of "The Green Yard," which was established by the local authorities, not merely for the custody of horses, beasts, cattle, or animals which were found straying in streets or public places, but also for the reception of any article seized under the powers of local Acts of Parliament. But we do not hear of "The Green Yard" in these days, though notices relating to lost animals are often posted up on police stations, and we can only suppose that some other place than a pound is appointed for their reception.

The Law Courts in Paris.

A TUNNEL is to be made connecting the Palais de Justice in Paris with the Tribunal of Commerce, and the works necessary for the purpose will be commenced in February next. The cost of this tunnel, about 50,000 francs, is furnished jointly by the association of advocates and certain members of the bar who wish to avoid the inconvenience of crossing the Boulevard in their robes, and at the same time to lessen the distance between the tribunals in which they may be engaged. The bar of Paris, compared with that of London, is not a wealthy profession, and we are rather surprised that it should be willing to provide a sum of money which could not easily be levied upon English practitioners.

After-acquired Property of Bankrupts.

THE recent decision of NEVILLE, J., in *Official Receiver* v. *Cooke* (1906, 2 Ch. 661) calls attention once again to the illogical distinction which exists with regard to the real and personal after-acquired property of a bankrupt. At first the rule was laid down by the Court of Appeal in *Cohen* v. *Mitchell* (38 W. R. 551, 25 Q. B. D. 262) that the after-acquired property of a bankrupt was subject to his disposition until the trustee interfered to claim it, and no distinction between real and personal estate seems to have been contemplated. "Until the trustee intervenes," said Lord ESHER, M.R., "all transactions by a bankrupt after his bankruptcy with any person dealing with him *bonâ fide* and for value"—as to the necessity of their being for value see *Re Bennett* (*ante*, p. 83)—"in respect of his after-acquired property, whether with or without knowledge of the bankruptcy, are valid against the trustee." But in *Re New Land Development Association and Gray* (40 W. R. 295, 551; 1892, 2 Ch. 138) CHITTY, J., while admitting that this statement, taken literally, was wide enough to include all property, declined to apply it to real estate, upon the ground of the conveyancing difficulties which might arise if the legal estate were to be held to vest at first in the bankrupt and then to shift to the trustee upon the intervention of the latter. The Court of Appeal affirmed the decision upon the ground that the title acquired through the bankrupt would not be forced upon a purchaser, and so the point decided by CHITTY, J., had not to be determined; but in the course of the argument remarks fell from the court which indicated that the real distinction was between property which passed by conveyance and property which passed by delivery. "I have never yet," said LINDLEY, L.J., "heard it suggested by anybody that the doctrine had the slightest application to real estate, which passes by conveyance and not by delivery."

The natural result of this remark, as well as of the difficulty adverted to by CHITTY, J., would have been to throw leaseholds into the same category as freeholds, but in *Re Clayton and Barclay's Contract* (43 W. R. 549; 1895, 2 Ch. 212) that learned judge held that chattel interests in land must be left to be governed by the rule in *Cohen* v. *Mitchell*. Possibly, he said, some of the reasons given in *Re New Land Development Association and Gray* might apply with somewhat diminished force to the case of a chattel interest, but he did not consider that there were any reasons justifying a further limitation on the general proposition laid down in *Cohen* v. *Mitchell*. "The language of the Court of Appeal is large enough to include all property. It is certainly large enough to include chattel interests in land, and I consider that I ought to apply it to such interests." We thus have the result that, while the suggested distinction can only be satisfactorily based upon the difference between property which passes by conveyance and property which passes by delivery, yet it has been so applied as to put freehold and leasehold property into different categories. The exception established by *Re New Land Development Association and Gray* as regards freeholds was followed by FARWELL, J., in *Bird* v. *Philpott* (1900, 1 Ch. 822), and by KEKEWICH, J., in *London and County Contracts* (*Limited*) v. *Tallack* (57 W. R 408).

The recent case of *Official Receiver* v. *Cooke* (*suprà*) appears to be the first in which attention has been called to the unsatisfactory nature of the distinction which has been established by the cases. After quoting from the judgment of CHITTY, J., in *Re Clayton and Barclay's Contract* (*suprà*), Mr. Justice NEVILLE said: "Now there he draws a distinction between a leasehold interest in real estate and a freehold interest in real estate which I confess I find very great difficulty in understanding on any broad principle. It is quite true that in one case you are dealing with a chattel or personal estate, and in the other with real estate. But why there should be a distinction between real and personal estate in this regard I confess I do not think has been satisfactorily explained by the decisions which have been cited to me." The question, however, in *Official Receiver* v. *Cooke* did not relate to this distinction, but to the distinction between equitable interests and legal interests in real estate, and the learned judge held that he could not exclude equitable interests from the rule in *Re New Land Development Association and Gray*.

The circumstances in *Official Receiver* v. *Cooke* were as follows: PRESTON, who had been adjudicated bankrupt in 1893 and had not obtained his discharge, had adopted successively the names of BIRKETT and REDGRAVE. After he had changed to the latter name he employed one SHARPE to transact business for him in the name of BIRKETT. Through SHARPE he agreed to purchase a house at Barnet for £3,200, and this money was found by PRESTON and a conveyance taken from the vendor to "BIRKETT." Subsequently, by an indenture between "BIRKETT" and "REDGRAVE." PRESTON purported to take a lease of the house for ninety-nine years to himself in the name of REDGRAVE, and then in the same name he mortgaged the house by sub-demise to the defendant COOKE to secure £1,750 advanced by COOKE. COOKE acted honestly throughout. In 1902 PRESTON was again adjudicated bankrupt, and the fraud was discovered. The official receiver, as the trustee in the first bankruptcy, claimed that upon the conveyance of the property to "BIRKETT" the legal estate would have passed to PRESTON but for the bankruptcy, and that, under the bankruptcy, it vested in the trustee; and that if in fact it did pass to SHARPE, yet he was a trustee for PRESTON, and the equitable interest taken by PRESTON would equally vest in his trustee. But if the trustee took only an equitable interest, it was important to trace the subsequent dealings with the legal estate. If SHARPE, under the name of BIRKETT, was legal owner, and if he executed the lease to "REDGRAVE" for ninety-nine years, then a legal term was created, and also, by the mortgage, a legal sub-term was created in COOKE. Upon this view of the facts, COOKE would have been entitled to priority by virtue of this legal estate. The learned judge, however, held upon the evidence that, while the original conveyance operated to vest the legal estate in fee in SHARPE, yet the lease was not in fact executed by him, so that the question which he had to determine related only to the equitable interest in the property.

If the distinction established by *Re New Land Development*

Association and Gray (*suprà*) could have been confined to the legal estate in freeholds, then the equitable interest taken by PRESTON would have been subject to his disposition, and he would have created an effectual charge in favour of COOKE. But NEVILLE, J., did not consider that any such further refinement could be introduced. No distinction has been suggested in the cases between an equitable and a legal interest in real estate, and in the learned judge's opinion it was proper "to treat the matter at present as lying between the broad divisions of property, real estate on the one hand and personal estate on the other hand," although he intimated a desire that the subject might receive discussion in the Court of Appeal, and that it might thus be put upon a more satisfactory footing. It is too probable, however, that such discussion would only perpetuate the present state of affairs, and it is to be hoped that the attempt to deal with the matter by legislation, which has been made in recent sessions, will in the near future prove successful.

A New View as to the Trusteeship of Compound Settlements.

II.

(*Continued from page 80*).

THE writer's second question relates to another opinion he understands to be entertained by conveyancers of great authority. That opinion is that the maker of a settlement by one instrument can effectually declare persons described in that instrument to be trustees for the purposes of the Settled Land Acts, not only of that settlement, but also of any compound settlement which it and any subsequently made settlement shall afterwards create or be. That declaration, so far as its own operation alone is concerned, if it has any operation, is not necessary—supposing the limitations of all subsequent settlements of the subject-matter of the first to be liable to be overridden by the tenant for life in exercising under the first his statutory powers. The declaration in the first settlement, however, is apparently proposed to be made in expectation that the first tenant in tail under the settlement containing it will, if he disentails and resettles, make a corresponding declaration that the persons he declares to be trustees of that resettlement for the purposes of the Act shall be those appointed by the first settlor, and shall be trustees for the purposes of the Acts of, not only the resettlement, but also of the compound settlement created by the original settlement and the resettlement: 2 Key & Elphinstone (6th ed.) 649, (8th ed.) 661. The present writer, while thinking that the successive declarants will accomplish their wishes, also submits that they will accomplish them by other means than those they rely on. The persons they wish to be trustees of the settlement created by the successive instruments for the purposes of the Settled Lands Acts will be such trustees, but merely because each settlor will have made them trustees for those purposes of his own constituent settlement. The parts of the declarations which relate to the compound settlement will not have any legal effect. Neither the general law nor anything in the Settled Lands Acts authorizes a settlor to create trustees of any other property than such as he can himself dispose of, or trustees of any other settlement than that he makes. The maker of a constituent settlement cannot make trustees of the compound settlement which that and another instrument may create or be.

That the second of two such declarations cannot effect its purpose without the first was decided in *Re Spencer* (*suprà*), the learned judge pointing out that the persons interested in the earlier settlement were neither parties to, nor bound by, the later one. That reasoning is supposed to be inapplicable to a corresponding declaration in an earlier settlement. The maker of the later one, it appears to be thought, is bound by what the first settlor may have done. The writer submits that this is an error. The subsequent settlor is, of course, bound by the lawful and effective action by the prior owner on the subject of his settlement. The second settlor has become entitled to that subject charged with such (if any) jointure portions and other charges as the prior settlor may have imposed; but the second settlor is not bound by that prior settlor's declaration that the persons who are trustees of his own settlement shall be trustees of any his successor may make. In the common case of settlements made successively by a father tenant in fee and his son—the first tenant in tail under the father's settlement—the father and son settle different interests in the same land. What the son settles he has acquired by disentailing the estate tail he derived from his father's settlement. The suggestion that the son shall make a declaration corresponding with, and confirming, the one supposed to have been made by his father implies that the father's declaration was merely the expression of a wish. If the father could by a declaration in his settlement compel his son, if he resettled, to appoint as trustees the father's nominees, it would have to be admitted that the father could impose a fetter on the fee which his son had acquired. Does the declaration operate as a condition subsequent, or does it put the son to his election? Those who entertain the opinion the writer is venturing to controvert do not, it is imagined, think that the declaration will have either consequence; but if neither will follow, it seems to him that the declaration in the earlier settlement is as impotent as, without the former one, is a corresponding declaration in the later settlement.

Possibly a settlor of to-day can effectually declare that the trustees for the purposes of the Settled Land Acts of every or any future settlement which shall give a tenant for life powers over the land now settled shall be trustees of the settlement he is now making, and unless the writer's views are correct, such a declaration may be expedient.

The third question and answer proposed by this article is whether there is not another interpretation of the Settled Land Acts with reference to trustees for their purposes which might have been, but, so far as the writer knows, has not been, and which ought to be, proffered to the court for adoption or rejection. Its adoption in both the *Marquis of Ailesbury and Lord Iveagh* and *Re Spencer* would have required different decisions from those which were made; but the possibility of such interpretation was not, so far as appears in the reports, suggested by counsel or considered by the judges. The attention of both was heavily drawn upon by other more pressing questions. The interpretation referred to is that, or similar to that which has been adopted with reference to the tenant for life and his powers. For reasons of State, the Acts are held to give to the tenant for life authority to so exercise his powers as to overreach, not only all the limitations of the settlement by virtue of which he is tenant for life, but also all the limitations in a whole series of settlements under which the land settled may stand limited, whether the instruments, other than that which creates his estate for life, precede or follow that instrument. For the same reason trustees of that settlement for the purposes of the Act—that is to say, the purposes of enabling the tenant for life to exercise his statutory powers—ought to be held to be trustees of the settlement which the whole series creates or is. That such an interpretation would be conformable with the general intention of the statutes is shewn to be the opinion of the learned draftsman of the Settled Land Bill which Lord DAVEY introduced into the House of Lords in the early part of the current session of Parliament: see clause 9. If the Bill does not pass this year, the question whether what that clause is intended to enact is not already law may still be worth consideration.

The language of the Act of 1882 favours, if it does not require, the suggested interpretation. The definitions of "tenant for life" and of "trustees of the settlement" alike require the tenant and the trustees respectively to be such "under the settlement": Settled Land Act, 1882, s. 2, sub-sections 5, 8. It settled that the Act authorizes a tenant for life under one of several settlements to exercise his powers so as to override the limitations of the whole series. All the functions entrusted by the Acts to trustees for the purposes of those Acts are relative to the powers conferred on the tenant for life, and, generally speaking, the existence of trustees of the settlement for the purposes of the Acts are necessary to the exercise of those powers. No other duty is imposed on trustees for the purposes of the Acts. The language of the definition and the general purpose of the Acts (1892,

A. C. 362, 364, 365) alike suggest that the functions of the trustees are co-extensive with those of the tenant for life. What reason outside the Acts, for they do not contain one, can be found for saying that, though the tenant for life can override settlements under which he is not tenant for life—settlements the remaining limitations of which he could not but for the Acts defeat—trustees of the same settlement—trustees whose so'e duty is to assist, and in some cases check, the tenant for life in the exercise of his powers—are not qualified to assist or check him in his functions unless they be also trustees of those other earlier settlements—settlements which, as has appeared, do not contain any trusts or powers which trustees of them for the purposes of the Settled Land Acts would be bound to perform or entitled to exercise. The jointresses and portionists under those instruments are by the Act made liable to interference with their security, but it is by the action of the tenant for life, not by that of the trustees, and it is not with the discretion of the tenant for life, but at most only with the abuse of his powers, that trustees for the purposes of the Acts can interfere. The interpretation which has been adopted without reported consideration has frequently hindered, and in *Re Marquis of Ailesbury and Lord Iveagh* it defeated, the purposes of the Acts. If the trustees whom in that case Sir JAMES STIRLING proposed to appoint as trustees of the compound settlement had been appointed and had accepted office, they could not have hindered the sale to Lord IVEAGH. By refusing they could and did hinder it. Another objector then appeared, whose right to object would not perhaps now be admitted, and Lord IVEAGH abandoned his contract.

The writer, therefore, submits (1) that where several settlements constitute a compound settlement, if the same persons be trustees of every one of the constituent settlements for the purposes of the Settled Land Acts, they are trustees of the compound settlement which those constituent settlements create or are; (2) that the makers of any one settlement can, by vesting certain trusts or powers in trustees, or by declaration, make them trustees of that settlement for the purposes of the Acts, but that they cannot by declaration contribute anything more to the trusteeship of any compound settlement which the settlement that settlor makes and a subsequent instrument may create or be; and (3) that under the existing Acts the trustees for the purposes of the Settled Land Acts of the settlement under which a tenant for life is authorized to exercise his statutory powers are trustees for all the purposes for which trustees are by the Acts required to be trustees in order to enable the tenant for life to exercise those powers.

With reference to judicial authorities concerning the questions above discussed, the distinction to which Lord (then Mr.) Justice STIRLING called attention, between cases in which the question before the court is only whether it has or has not jurisdiction to appoint trustees of a compound settlement and those in which it has to decide whether a tenant for life, having contracted to sell, can make a good title to the purchaser, although trustees are not so appointed, needs to be borne in mind: *Re Keck and Hart's Contract* (1898, 1 Ch. 617, 622).

The writer does not mean to imply that the law, as from the statute he infers it to be, is such as it should be. The trustees of a settlement for the purposes of the Settled Land Acts may, and are likely, upon a sale by a tenant for life under his statutory powers, to become custodians of the money for which the sale is made and of the investments of that money. It is important, therefore, to all persons beneficially interested under the settlement—little though the authority given to trustees of a settlement for the purposes of the Acts may be—that the trust of the money should be confided to trustworthy persons. Jointresses and portionists under the settlement which creates the estate of the tenant for life who sells must, generally speaking, be satisfied with trustees appointed by the maker of that settlement; but if the settlement which the tenant for life can overreach by the exercise of his powers includes some created by earlier deeds and made by other settlors, jointresses, or portionists entitled under those earlier deeds must be admitted to be aggrieved by a law which not only enables a subsequently entitled tenant for life to substitute a money fund bargained for by himself for the settled land as their security, but also to commit that fund to the custody of trustees in the choice of whom neither those jointresses and portionists, nor the settlors by whom their interests were created, nor any one authorized by those settlors, have participated. The writer's first proposition leaves intact their right to representation in that choice; but his third challenges the legal existence of that right. A sense of the need and moral existence of that right has, the writer infers, inspired both judges in appointing trustees of compound settlements, and Sir HOWARD ELPHINSTONE and his learned coadjutors in proposing in their great and widely-used work clauses for the purpose of securing, without recourse to the court, the protection of the interests under the earlier components of a compound settlement which the choice of trustees by the settlors through whom they claim can give them.

The weight of opinion adverse to his own which the writer imagines to exist makes him diffident in expressing his ideas; but the very greatness and widely-spread influence of that adverse opinion seems to him to make a publication of his reasons for holding another advisable. J. SAVILL VAIZEY.

Reviews

Probate Practice.

COOTE'S COMMON FORM PRACTICE AND TRISTRAM'S CONTENTIOUS PRACTICE OF THE HIGH COURT OF JUSTICE IN OBTAINING PROBATES AND ADMINISTRATIONS. FOURTEENTH EDITION. By THOMAS HUTCHINSON TRISTRAM, K.C., D.C.L., Chancellor of London; W. F. L. DE QUETTEVILLE, Barrister-at-Law, Senior Clerk to the Senior Registrar, Principal Probate Registry; and BERNARD H. H. THOMSON, Clerk to the Senior Registrar, Principal Probate Registry. Assisted by GORDON SIMPSON, Clerk in the Contentious Department, Principal Probate Registry. Butterworth & Co.

This work is too well known to the profession for any detailed notice of a new edition to be necessary. It consists of three parts—Part I.: The Common Form Practice on Granting Probates and Administrations; Part II.: The Practice with Regard to Caveats, Citations, Motions, and Summonses; and Part III.: Contentious Business. The first part has been revised and to some extent re-written and re-arranged by Mr. Bernard H. H. Thomson, whose official duties qualify him for this task; and attention may be called to the information which he has collected in Chapter 15 upon the law relating to the execution of wills in British Possessions abroad. This is arranged alphabetically under the different colonies, so that the practitioner will find it convenient and easy for reference. Parts II. and III. have been revised and brought up to date by Mr. W. F. L. De Quetteville and Mr. Gordon Simpson respectively. Chapter 14 of Part III. consists of a time-table of the various steps in contentious matters, also alphabetically arranged, which is a new feature in this edition. Appendices are added containing numerous statutes relevant to probate practice, and the rules, stamp duties, and forms. The form of creditor's bond at p. 798 might usefully have had a cross-reference to p. 75, where the case of *Davis* v. *Parry* (1899, 1 Ch. 602), which led to the alteration of the form, is noticed. The alteration, it will be remembered, was made so as to deprive the administering creditor of the right, which Romer, J., in that case held he had, of retaining his own debt in priority to other creditors. In the present edition the work will continue to be a very complete and efficient guide to probate practice.

Books of the Week.

Building Contracts, Building Leases, and Building Statutes; with Precedents of Building Leases and Contracts and other Forms connected with Building, and the Statute Law relating to Building (including the London Building Acts, 1894-1905), with Notes and Cases under the Various Sections; together with an Appendix of Unreported Building Cases. By His Honour Judge EMDEN. Fourth Edition. By JOSEPH BRIDGES MATTHEWS and W. VALENTINE BALL, Barristers-at-Law. With a Glossary of Architectural and Building Terms. Revised and extended by MAURICE B. ADAMS, F.R.I.B.A. Butterworth & Co.

The English Reports. Vol. LXIX: Vice-Chancellor's Court XIV., containing Kay; Kay & Johnson vols 1 to 3. William Green & Sons, Edinburgh; Stevens & Sons (Limited).

The Principles of the Interpretation of Wills and Settlements. By ARTHUR UNDERHILL, M.A., LL.D., One of the Conveyancing Counsel to the High Court of Justice, and J. ANDREW STRAHAN, M.A., LL.B., Barristers-at-Law. Second Edition. Butterworth & Co.

A Digest of Parliamentary and Municipal Registration Cases, containing an Abstract of the Cases Decided on Appeal from the Decisions of Revising Barristers during the Period commencing 1843. By JOHN JAMES HEATH SAINT, Esq., B.A., Barrister-at-Law. Fourth Edition. By THEOBALD MATHEW, Esq., M.A., Barrister-at-Law. Butterworth & Co.; Shaw & Sons.

The Recovery of Stolen Goods and Goods Obtained by Fraud. By CHARLES L. ATTENBOROUGH, Barrister-at-Law. Stevens & Haynes.

Waterlow Bros. & Layton's Legal Diary and Almanac for 1907: containing a List of Stamp Duties from 1804 to the Present Time, with Regulations as to Stamping and Allowance for Spoiled Stamps; a Diary for Every Day in the Year; Suggestions on Registering and Filing Deeds and Papers at Public Offices; Table of Succession to Real and Personal Property; Papers on the Preparation of Legacy and Succession Accounts; and Notes as to Preliminary, Intermediate, and Final Examination of Articled Clerks; a List of Law Reports, with their Abbreviations and Dates; an Index to the Public General Statutes from Time of Henry III.; a Digest of the Public General Acts of Last Session; List of London and Provincial Barristers, and London and Country Solicitors, Irish and Scotch Solicitors, with Appointments, Agents, &c.; Commissioners for Affidavits for the Colonies and Foreign Parts; Colonial and Foreign Lawyers Resident in London; and a List of Practitioners Abroad. Waterlow Bros. & Layton (Limited).

The Inventor's Guide to Patent Law and the New Practice. By JAMES ROBERTS, M.A., LL.B., Barrister-at-Law. Cheap Edition. John Murray.

Points to be Noted.

Company Law.

Debenture—Floating Charge—Garnishee Order.—A floating charge enables a company to deal with its assets in the ordinary course of its business until the intervention by the debenture-holder by the appointment of a receiver, winding up, or stoppage of business. In the meantime the charge has been called "inchoate," "uncrystallized" or "dormant." Lord Macnaghten's last description of it was a "hovering" charge. Nevertheless, it is an existing charge, and one which may be enforced, or rather protected, before it has become "crystallized" or "active." *Davey & Co.* v. *Williamson & Sons* (1898, 2 Q. B. 194) shewed this. In that case the principal secured had not become payable, and there had been no winding up or appointment of a receiver, yet the court held that the floating charge prevailed over the title of a judgment creditor who had taken goods of the company in execution. Two recent cases have been decided as to the effect of a judgment creditor obtaining a garnishee order in respect of debts due to a company which has given a floating charge over its present and future assets. In one of these cases (that before Warrington, J.) only a garnishee order *nisi* had been obtained; in the other case the order had been made absolute; but in *Re Combined Weighing and Advertising Co.* (43 Ch. D. 99) it was held that even a garnishee order absolute did not operate as an assignment, by way of security or otherwise, of the debt attached. In both the recent cases after the debt due to the company had been attached, the debenture-holder appointed or obtained the appointment of a receiver, and the receiver's title was in each case held to prevail over the title of the garnishor. Both decisions are plainly right, but the two judges made some observations which, if not in conflict, require some explanation. They had to distinguish a case of *Robson* v. *Smith* (1905, 2 Ch. 118), decided by Romer, J. In that case between the dates of the garnishee orders *nisi* and absolute the debenture-holder had given notice to the garnishee not to pay his debt to the garnishor. Nevertheless he did pay it, and it was held that he was not liable to pay it over again to the debenture-holder. This decision may or may not be right, but it derives some support from *dicta* in older cases. Warrington, J., in distinguishing *Robson* v. *Smith*, says: "The point that arose was a different one. . . . No receiver had been appointed, *nor had anything been done to make the dormant charge under the debentures into an active charge*, and the debt in question had by payment been discharged, and therefore ceased to be the property of the company." In the second case Walton, J., again distinguishing *Robson* v. *Smith*, says: "Romer, J., held that Smith could not be called upon to pay the debt over again. *It is true that in that case no receiver had been appointed, but I do not decide that that makes any difference.*" This seems right, for *Roberts* v. *Death* (8 Q. B. D. 319) shews that the chargee, at any rate before, and probably after, the garnishee order is made absolute, may by proving his charge stop the money from reaching the hands of the garnishor without actually obtaining the appointment of a receiver. — NORTON *v.* YATES (Warrington, J., Nov. 27, 1905), (1906, 1 K. B. 112); CAIRNEY *v* BACK (Walton, J., Aug. 3, 1906) (1906, 2 K. B. 746).

Income Tax—English Company Holding All the Shares in a Foreign Company.—Companies generally come off so badly in their contests with the Inland Revenue that it is a pleasure to record that a judge has decided that the mere fact that a company carrying on business in this country holds all the shares in a German company does not render the former company liable for income tax on the total profits made by the latter company.—GRAMOPHONE AND TYPEWRITER (LIMITED) *v.* STANLEY (Walton, J., Aug. 10) (1906, 2 K. B. 856).

Conveyancing.

Partnership—Dissolution—Power of Continuing Partner to Mortgage Assets.—According to the principle established by *Re Langmead's Trusts* (20 Beav. 20, on appeal 7 D. M. & G. 353), a continuing partner is, after the dissolution of the partnership, entitled to dispose of the partnership assets, and a purchaser or mortgagee from him is entitled to assume that he will apply the proceeds for partnership purposes, and therefore such purchaser or mortgagee is under no obligation to inquire about such application. In fact the continuing partner's position is similar to that of an express trustee for sale with a power to give receipts. And it has now been held that this principle is applicable to partnership realty as much as to partnership personalty. There is, as between the continuing partner and the outgoing partner or the representatives of a deceased partner, "an overriding duty to wind up the partnership and to do such acts as are necessary for that purpose, and if it is necessary for that winding up either to continue the business or borrow money or to sell assets, whether those assets are real or personal, the right and the duty are co-extensive." Consequently a mortgagee of partnership real estate from the surviving partner takes free from any lien in favour of the estate of the deceased partner, provided he has no notice that the money advanced is not required to discharge partnership liabilities.—RE BOURNE (C.A., June 19) (1906, 2 Ch. 427).

Vendor and Purchaser—Retention of Title Deeds.—Under section 2 of the Vendor and Purchaser Act, 1874, a vendor who retains any part of an estate to which any documents of title relate, is, in the absence of stipulation to the contrary in the contract, entitled to retain such documents. Two tenements had been in the relation of dominant and servient tenements, there being a right of way over the servient tenement in favour of the dominant tenement. The owner of the servient tenement bought and took a conveyance of the dominant tenement for the purpose of extinguishing the right of way, and then re-sold the *quondam* dominant tenement without any right of way. Upon the completion of this re-sale he claimed to retain the title deeds of the dominant tenement upon the ground that they formed part of his title to the *quondam* servient tenement. He was now entitled to it free from the right of way, but the extinction of that right of way was the result of the unity of possession of the two tenements, and the proof depended on the title-deeds of the dominant tenement, which shewed the existence of the easement and the vesting of that tenement in the owner of the servient tenement. The case appears to be a somewhat extreme application of section 2 of the above-mentioned Act, but Swinfen Eady, J., held that the deeds, since they shewed the extinguishment of the easement, related to the *quondam* servient tenement which the vendor was retaining, and consequently that he was entitled to retain the deeds.—RE LEHMANN AND WALKER'S CONTRACT (Swinfen Eady, J., July 27) (1906, 2 Ch. 640).

CASES OF THE WEEK.

Court of Appeal

ATTORNEY-GENERAL *v.* GLOSSOP AND OTHERS. No. 1. 29th Nov.

REVENUE—ESTATE DUTY—PROPERTY PASSING ON DEATH—EXEMPTIONS—"NO OTHER INTEREST CREATED BY THE DISPOSITION"—"SUBSEQUENT LIMITATIONS CONTINUING TO SUBSIST"—FINANCE ACTS, 1894 (57 & 58 VICT. c. 30), s. 5, SUB-SECTION 3; AND 1896 (59 & 60 VICT. c. 28), s. 14; s. 15, SUB-SECTION 1.

Appeal by the defendants and cross-appeal by the Crown from the judgment of Walton, J. (reported in 54 W. R. 376; 1906, 1 K. B. 284), upon an information claiming estate duty as against the trustees of a marriage settlement. By a marriage settlement the property of the husband and of the wife, called respectively "the husband's fortune" and "the wife's fortune," was conveyed to trustees upon trust for sale and investment, and out of the income arising therefrom to pay during the joint lives of the husband and wife an annuity of £400 a year to the wife and the residue of the income to the husband for life, and after the death of the wife to pay the whole of the income to the husband for life if he survived, and after the death of the husband, if the wife survived, to pay the whole of the income to her for life, and after the death of the survivor upon trusts for the children of the marriage, and failing children, upon trust, as to the husband's fortune for him absolutely, and as to the wife's fortune for her absolutely. There were no children of the marriage. The husband died

on the 3rd of May, 1904, leaving his wife surviving. Estate duty was paid upon the husband's fortune. The information claimed that on the death of the husband estate duty became payable under the Finance Act, 1894, upon the principal value of the wife's fortune as property passing on his death. Walton, J., held that estate duty became payable upon the principal value of the wife's fortune except as to her share of the capitalized value of the fund which produced the annuity of £400 a year.

THE COURT (COLLINS, M.R., and COZENS-HARDY and FARWELL, L.JJ.) dismissed the appeal and the cross-appeal.

COLLINS, M.R., said that the defendants contended that the exemption contained in section 15, sub-section 1, of the Finance Act, 1896, applied, and exempted them from paying estate duty upon that part of the mixed fund which was called the wife's fortune. By section 15, sub-section 1, "where by a disposition of any property an interest is conferred on any person other than the disponer for the life of such person or determinable upon his death, and such person enters into possession of the interest and thenceforward retains possession thereof to the entire exclusion of the disponer or of any benefit to him by contract or otherwise, and the only benefit which the disponer retains in the said property is subject to such life or determinable interest, and no other interest is created by the said disposition, then, on the death of such person after the commencement of this part of this Act, the property shall not be deemed for the purpose of the principal Act to pass by reason only of its reverter to the disponer in his lifetime." The Crown, on the other hand, contended that another interest was created by the settlement—namely, a contingent interest in the children of the marriage, and that therefore the exemption did not apply. It was said on behalf of the defendants that in the event which happened no interest was created in the children as there were no children of the marriage. In his opinion the court had to look, not at the events which happened, but at the interests which were created by the settlement at the time when it was executed. The settlement brought into existence the rights of children yet unborn, and the law safeguarded those rights. In his opinion the exemption did not apply, and the appeal must be dismissed. As to the cross-appeal, Walton, J., held that as to so much of the *corpus* which produced the annuity of £400 as was the wife's fortune estate duty was not payable on that. That depended upon the exemption in section 5, sub-section 3, of the Finance Act, 1894, which provided that "in the case of settled property, where the interest of any person under the settlement fails or determines by reason of his death before it becomes an interest in possession, and subsequent limitations under the settlement continue to subsist, the property shall not be deemed to pass on his death." The interest of the husband in this part of the wife's fortune failed or determined by reason of his death before it became an interest in possession, and the subsequent limitation to the wife on her husband's death continued to subsist. That was the decision of a Divisional Court in *Attorney-General* v. *Wood* (45 W. R. 663; 1897, 2 Q. B. 102), and he did not think that they ought to try to defeat an immunity *primâ facie* given by the Act. The exemption in section 5, sub-section 3, therefore applied, and the judgment was right.

COZENS-HARDY, L.J., concurred, though he felt some difficulty upon the second point.

FARWELL, L.J., concurred.—COUNSEL, *Sir John Walton*, A.G., *Sir Robert Finlay*, K.C., and *Vaughan Hawkins*; *Danckwerts*, K.C., and *Austen Cartmell*. SOLICITORS, *Solicitor of Inland Revenue*; *Young, Jones, & Co.*

[Reported by W. F. BARRY, Barrister-at-Law.]

SPEYER BROTHERS v. COMMISSIONERS OF INLAND REVENUE. No. 1. 30th Nov.

REVENUE — STAMP DUTY — "MARKETABLE SECURITY" — "PROMISSORY NOTE"—"DEBENTURE"—TREASURY NOTE OF FOREIGN STATE—STAMP ACT, 1891 (54 & 55 VICT. c. 39), ss. 33, 82 (1) (b), 122.

Appeal from the judgment of Walton, J., upon a case stated by the Commissioners of Inland Revenue (reported in 1900, 1 K. B. 318). On the 12th of February, 1904, an instrument was presented on behalf of Speyer Brothers to the Commissioners of Inland Revenue under the provisions of section 12 of the Stamp Act, 1891, for the opinion of the commissioners as to the stamp duty with which the instrument was chargeable. The following was a copy of the instrument in question: "United States of Mexico. Four and a-half per cent. gold coupon Treasury note. No. 7,781. 1,000 dols. United States of Mexico acknowledge themselves indebted and promise to pay to bearer on the 1st of June, 1905, one thousand dollars (1,000 dols.) in gold coin of the United States of America, and also to pay interest on said principal sum in like gold coin at the rate of four and a-half per cent. (4½ per cent.) per annum from the 1st of June, 1903, semi-annually on the first days of December and June in each year upon surrender of the annexed coupons as they respectively mature. Both as to principal and interest, this Treasury note shall be for ever exempt from any taxes or assessments which may at present exist or be hereafter imposed by the United States of Mexico. The principal and interest of this Treasury note are payable in the city of New York at the office of Speyer & Co., or at the option of the holder in London, England, at the office of Speyer Brothers, in sterling at the fixed rate of 4.85 dols. to the pound sterling. This note is redeemable at par and accrued interest at the option of the United States of Mexico at any time before maturity on sixty days' notice, to be given by publication in two newspapers of general circulation in said city of New York and in two newspapers of general circulation in said city of London; notice having been so given, interest on this Treasury note shall cease on the day so designated for redemption. This note is issued in pursuance of the law of Congress of May 15, 1903." A form of coupon attached thereto was as follows: "United States of Mexico. Four-and-a-half per cent. gold coupon Treasury note. No. 7,781. Coupon No. —— 22.50 dols. On the first day of ——, 19—, unless the above-mentioned Treasury note shall be sooner redeemed, and on the surrender of this coupon, United States of Mexico will pay to bearer in the city of New York, U.S.A., at the office of Speyer & Co., 22.50 dols. in gold coin of the United States of America, or in London, at the office of Speyer Brothers, £4 12s. 9d. sterling, being six months' interest then due on said Treasury note." Both the note and the coupon were signed by the Accountant of the Treasury and the Treasurer-General of the nation. The instrument was one of a series numbered consecutively. There was no evidence where it was issued, but it was to be taken that it was negotiated here. The commissioners found as a fact that the instrument in question was capable of being sold on the London Stock Exchange and on other stock markets of the United Kingdom, and they held that the instrument was a "marketable security" within the Stamp Act, 1891, and assessed it to stamp duty as such. Walton, J., on further evidence given before him, found that the instruments of this series, though not easily saleable because they were redeemable at sixty days' notice, were securities capable of being sold according to the use and practice of the Stock Exchange. He held, however, that the instrument was a promissory note within section 33 of the Stamp Act, 1891, and was assessable to duty as such. The Commissioners of Inland Revenue appealed.

THE COURT (COLLINS, M.R., and COZENS-HARDY and FARWELL, L.JJ.) allowed the appeal.

COLLINS, M.R., said that no doubt the instrument was capable of coming within the definition of promissory note in section 33 of the Stamp Act, 1891; but it was certainly not one which a commercial man would call a promissory note. Though it might be capable of being treated as a promissory note within that definition, yet it embraced other characteristics which rendered it more properly assessable as a "marketable security." The authorities shewed that if a document fell within more than one class, and was liable to a higher duty in one class than in the other, it ought to be stamped according to the higher scale: see *British India Steam Navigation Co.* v. *Inland Revenue Commissioners* (29 W. R. 610, 7 Q. B. D. 165). The learned judge found as a fact that the instrument was a marketable security. In his (the Master of the Rolls') opinion it ought to be stamped with the higher duty as a marketable security. A marketable security need not involve a hypothecation of property. All the conditions in section 82, sub-section 1 (*b*), were fulfilled by the instrument in the present case, and it should be stamped as a "marketable security."

COZENS-HARDY and FARWELL, L.JJ., concurred.—COUNSEL, *Sir John Walton*, A.G., *Sir Robert Finlay*, K.C., and *W. Finlay*; *Danckwerts*, K.C., and *Vaughan Hawkins*. SOLICITORS, *Solicitor of Inland Revenue*; *Bircham & Co.*

[Reported by W. F. BARRY, Barrister-at-Law.]

DIGBY v. THE FINANCIAL NEWS (LIM.). No. 1. 1st Dec.

PRACTICE—PARTICULARS—LIBEL—FAIR COMMENT—PLEA—PARTICULARS AS TO TRUTH OF STATEMENTS.

Appeal from an order of Bucknill, J., at chambers, for further and better particulars in an action of libel. The plaintiff advertised in the *Daily Telegraph* as follows: "Two Hundred and Fifty Pounds.—Advertiser requires partner with £250 to complete promotion of parent colliery syndicate already registered. Valuable virgin coal areas obtained and subscription of one-third of working capital definitely arranged. The £250 will be returned and liberal share in profits given ensuring large fixed income. Absolutely genuine. Address by letter," &c. One Carruthers answered the advertisement and received from the plaintiff certain particulars and documents, which he forwarded to the defendants. The defendants in an article in the *Financial News* gave a summary of certain of the statements which they alleged were contained in the particulars and documents, and commented upon them, and in respect of that article the plaintiff brought an action of libel, alleging by way of innuendo that the defendants meant that the plaintiff had dishonestly attempted to induce a correspondent of the newspaper to pay to the plaintiff £250, that the statements in the documents were false and misleading to the knowledge of the plaintiff, and that the plaintiff was engaged in fraudulent, dishonest, and discreditable attempts to raise money from the public for his own benefit. The defendants in their defence, after admitting that Carruthers sent the particulars and documents to them, and that they published the article, while denying that the words bore the meaning alleged or that they were a libel, pleaded that "in so far as the said words consist of statements of fact, the same are in their natural and ordinary signification true in substance and in fact; in so far as they consist of comment, the same were fair and *bonâ fide* comment upon a matter of public interest. The said words were published on a privileged occasion." Then followed particulars of that plea: "The statements of fact in the words complained of are a true statement of matters appearing in the said particulars and documents furnished by the plaintiff to the said Carruthers, and of what had passed in writing between the plaintiff and the said Carruthers, and between the plaintiff and his solicitors and the defendants. The comments contained in the words complained of were fair comments upon the said facts and upon the plaintiff's said public invitation for money, and were made by the defendants in good faith and without malice, and in the ordinary course of their conduct of the said newspaper." The plaintiff took out a summons for further and better particulars of the statements of fact which the defendants alleged to be true in substance and in fact, and as to whether the defendants alleged that any of the statements made in the particulars and documents sent by the plaintiff to Carruthers were untrue, and, if so, which of them. The master made an order for "further and better particulars of justification," and the

judge affirmed the order. The defendants appealed. The case was twice argued—on the first occasion before Cozens-Hardy and Farwell, L.JJ., and on the second occasion before Collins, M.R., and Cozens-Hardy and Farwell, L.JJ.

THE COURT (COLLINS, M.R., and COZENS-HARDY and FARWELL, L.JJ.) allowed the appeal.

COLLINS, M.R., said that the controversy in the case arose upon the latter part of the summons for further and better particulars—namely, particulars as to whether the defendants alleged that any of the statements made in the particulars and documents sent by the plaintiff to Carruthers were untrue, and, if so, which of them. The question was whether the pleadings made it proper that those particulars should be given. If there was a plea of justification, it would involve a justification of any injurious imputation which the jury might find to be contained in the words complained of. But the plea did not purport to be a plea of justification. It was a well-known plea raising a totally different defence—namely, fair comment. To make the comment fair it must be based on facts. The proper and usual way was to begin the plea by stating that the facts upon which the defendant based his comment were true—that was to say, that he had not made any misstatement as to the facts upon which he commented. That was all that the plea in the present case meant. All that the defendants did in the article was to set out a summary of the materials upon which they commented, and if that was a correct summary, inasmuch as the materials were supplied by the plaintiff himself, that was an end of the matter so far as the summons for further and better particulars was concerned. The plaintiff tried to push the defendants beyond their true position, and to fasten upon them an assertion that the statements in the documents were untrue to the knowledge of the plaintiff and fraudulent. The plea, however, did not involve any assertion as to the truth of the statements in the documents so supplied. So long as there was no misstatement of fact and the comment was fair the defendants would succeed. If it should turn out at the trial that the jury were of opinion that imputations were conveyed that the plaintiff had garbled the facts, and that the statements as to the mine were knowingly untrue, there would be no defence to the action, inasmuch as no justification was pleaded and the only defence was fair comment. The order was therefore wrong, and must be discharged.

COZENS-HARDY, L.J., concurred. Upon the present pleadings the defendants must shew that the documents sent by the plaintiff to Carruthers did contain what the article said that they contained, and that the comment upon them was fair. The plea did not in any way raise the issue as to the truth of the statements in those documents. The defendants had carefully abstained from placing a plea of justification in the ordinary sense upon the record.

FARWELL, L.J., concurred.—COUNSEL, *Montague Lush*, K.C., and *H. A. McCardie*; *Rufus Isaacs*, K.C., and *Norman Craig*. SOLICITORS, *S. A. Clench & Co.*; *Lewis & Lewis*.

[Reported by W. F. BARRY, Barrister-at-Law.]

YSTRADYFODWG AND PONTYPRIDD MAIN SEWERAGE BOARD v. BENSTED. No. 1. 28th Nov.

REVENUE—INCOME TAX—SEWER—"HEREDITAMENT"—"CAPABLE OF ACTUAL OCCUPATION"—LIABILITY OF LOCAL AUTHORITY—INCOME TAX ACT, 1842 (5 & 6 VICT. 35), s. 60, SCHEDULE A, NOS. I. AND III.

This was an appeal from the judgment of Walton, J., on the hearing of a special case stated by the Income Tax Commissioners for the district of Newport, in the county of Monmouth, under 43 & 44 Vict. c. 19, s. 59. At a meeting of the commissioners the Ystradyfodwg and Pontypridd Main Sewerage Board appealed against an assessment made upon them for the year ending the 5th of April, 1905, of £800 (gross) under Schedule A of the Income Tax Acts, in respect of a sewer the property of the appellants in the parish of Rumney. The appellants were the governing body of a united drainage district consisting of two urban districts, constituted by virtue of a provisional order of the Local Government Board, duly confirmed by an Act of 1885, for the purpose of carrying into effect a system of sewerage for the use of the two said urban districts. By article 19 of the order it was provided that all sewers made by the appellants should vest in and be under the control of the appellants. Pursuant to the powers vested in them by this order the appellants constructed and maintained the sewer in question. The total length of the sewer was about 17½ miles, whereof nearly 2½ miles passed through or over land situated in the parish of Rumney, which land (except such part as formed part of the foreshore of the Bristol Channel) was both before and since the construction of the sewer rated and assessed to the relief of the poor. The construction of the sewer within the parish was as follows: 182 yards of iron pipes carried on concrete arches above the surface of the ground, 1,021 yards of pipes laid below the surface and ordinary level of the ground, 1,890 yards carried below the surface of the ground, but covered by an artificial embankment of varying height which rose above the level of the adjacent land, and 1,246 yards of pipes passing partly over and partly beneath the surface of the foreshore of the Bristol Channel. By an Act of 1896 the appellants obtained powers enabling them, with the consent of the Local Government Board, to allow sewers of the council of any county borough or district to communicate with their sewer, and agreements were accordingly made by which the sewage of parts of three outside districts was to be received in and carried away by the appellants' sewer upon payment to the appellants of sums levied upon the rateable values of the three outside districts at the rate of 3½d., 3¾d., and 4d. in the £ respectively. The sum so received by the appellants during the year in question amounted to £943 19s. 7d., but it was admitted that the appellants derived no profit from the use or working of their sewer or of that part of it which was in the parish of Rumney. No change had been made by reason of the construction of the appellants' sewer in the assessment under Schedule A of the owners or the occupiers of the lands over, through, or under which the sewer was placed, and such owners or occupiers were still assessed on the basis of their ownership and occupation of such land. The appellants were assessed to the relief of the poor for that part of the sewer which was situated in the parish of Rumney at £800 gross estimated value and £700 rateable value. It was contended on the part of the appellants before the commissioners that they were not chargeable to income tax under the Income Tax Act, 1842, Schedule A, No. I., in respect of the annual value of the sewer, inasmuch as the sewer was not a hereditament capable of actual occupation, and that, if they were chargeable to income tax at all, they were chargeable under Schedule A, No. III., r. 3, in respect of the profits of the concern as a whole in accordance with the rules prescribed by Schedule D. The commissioners held that they were chargeable in respect of the annual value under No. I., and they confirmed the assessment. Walton, J., affirmed the decision of the commissioners. The appellants appealed.

THE COURT (COLLINS, M.R., and COZENS-HARDY and FARWELL, L.JJ.) dismissed the appeal.

COLLINS, M.R., said that this court had already decided that the appellants were assessable to the poor rate in respect of this particular sewer: *Ystradyfodwg and Pontypridd Main Sewerage Board* v. *Newport Assessment Committee* (1901, 1 K. B. 406). In so holding they had acted in accordance with the principle laid down by the House of Lords in *London County Council* v. *Churchwardens of Erith and Assessment Committee of Dartford Union* and other cases (1893, A. C. 562). There was therefore the highest authority for saying that this sewer was capable of occupation. That disposed of the first point taken by the appellants—viz., that the sewer was incapable of occupation. The next point taken was that the appellants did not acquire such rights under the Public Health Act, 1875, and their provisional orders as to render them occupiers of the sewer. In his opinion the decisions on the meaning of the word "vest" in the Public Health Act shewed clearly that the appellants had a property in this sewer in such a sense as to render them capable of occupying it. He thought there was nothing in the nature of this property which debarred them from being occupiers of it. *Prima facie*, then, this sewer came within Schedule A, No. I., of the Income Tax Act, 1842, which applied to "all lands, tenements, and hereditaments or heritages capable of actual occupation, of whatever nature and for whatever purpose occupied or enjoyed and of whatever value." The appellants, however, relied on the last words of No. I., "except the properties mentioned in No. II. and No. III. of this schedule," and contended that as "drains" were mentioned in No. III., r. 3, this sewer was taken out of the operation of No. I. But No. III., r. 3, dealt with what were called "concerns" and the profits made by those concerns, and clearly pointed to trading operations. In his opinion, therefore, this sewer was not taken out of No. I. And No. IX., r. 2, shewed that the appellants, as having the use of the sewer, were occupiers of it, and therefore liable to be assessed to income tax in respect of it. The appeal must therefore be dismissed.

COZENS-HARDY and FARWELL, L.J., concurred.—COUNSEL, *Danckwerts*, K.C., *S. T. Evans*, K.C., and *Redman*; *Sir John Walton*, A.G., *Sir Robert Finlay*, and *W. Finlay*. SOLICITORS, *Wrentmore & Son*, for *Walter Morgan, Bruce, & Nicholas*, Pontypridd; *Solicitor of Inland Revenue*.

[Reported by F. G. RUCKER, Barrister-at-Law.]

THE WARDENS AND COMMONALTY OF THE MYSTERY OF GOLDSMITHS OF THE CITY OF LONDON v. WYATT. No. 1. 30th Nov.

PLATE—ASSAYING AND MARKING—GOLD AND SILVER WATCH-CASES—FOREIGN WATCHES—PLATE (OFFENCES) ACT, 1738 (12 GEO. 2, c. 26)—CUSTOMS ACT, 1842 (5 & 6 VICT. c. 47), ss. 59, 60.

This was an appeal by the plaintiffs from a judgment of Channell, J. The action, which was a *qui tam* action, was brought for (1) £40 penalties under 5 & 6 Vict. c. 47, s. 59 (the Customs Act, 1842), and 12 Geo. 2, c. 26, in respect of the sale and exposing for sale of certain gold and silver watch-cases of foreign manufacture imported into the United Kingdom, which were sold and exposed for sale in England before they had been assayed, stamped, and marked as alleged to be required by the Customs Act, 1842, and the Hall-marking of Foreign Plate Act, 1904; and (2) a declaration that the said gold and silver watch-cases were respectively gold and silver plate within the meaning of sections 59 and 60 of the Customs Act, 1842, section 10 of the Revenue Act, 1883, and the Hall-marking of Foreign Plate Act, 1904. The defendant, who was a watch-maker, jeweller, and dealer in plate, exposed for sale at his shop, and sold to an agent of the plaintiffs, four watches of foreign manufacture, recently imported into this country, of which two were in silver watch-cases and two were in gold watch-cases. None of the watch-cases had then been assayed or stamped and marked at any duly authorized assay office in the United Kingdom, but they all bore Swiss Government hall-marks indicating the true standard of gold or silver employed in their manufacture, and the dome of one of them bore the mark "Cuivre," denoting that the same was of base metal. The action came before the court in the form of a special case, which contained the following statements: "No legal proceedings have been instituted by the plaintiffs since the year 1842 in respect of the sale and exposing for sale of foreign watch-cases forming part of watches imported into the United Kingdom of Great Britain and Ireland and sold or exposed for sale before the same have been assayed, stamped, and marked. . . . Gold and silver watch-cases, forming part of gold and silver watches imported into the United Kingdom of Great Britain and

Ireland since the passing of the Revenue Act, 1883, have not been entered to be warehoused nor deposited in a bonded warehouse, but have been delivered for home use before they have been assayed, stamped, and marked. All highly-finished articles of foreign plate, after being assayed, stamped, and marked by an assay officer, have to go back to the shop for the marks to be 'set' and 'finished' before such articles can be placed on the market. The assaying, stamping, and marking of British-made watch-cases is invariably performed while the cases are in the rough and before they are polished, and before the movements are inserted therein. Foreign-made watch-cases are now never imported into the United Kingdom without being made up into finished watches, but formerly such cases when intended to be assayed and marked were, like British watch-cases, sent to the assay offices in an unfinished state and were subsequently finished." The points of law for the opinion of the court were (1) whether the said watch-cases were gold and silver plate within the meaning of the statutes; (2) whether the defendant was liable under the Customs Act, 1842, to the penalties which are defined by 12 Geo. 2, c. 26. Channell, J., answered both questions in the negative, being of opinion that, though watch-cases, if imported separately from the works, might be plate within the statutes, yet a watch-case forming part of a watch imported as a finished and complete article was not. It was argued in support of the appeal that the "plate" which, when imported, was required by section 59 of the Customs Act, 1842, to be assayed and marked, comprised all that was included in the expanded expression in the same section "ware, vessel, plate, or manufacture of gold or silver." That expanded expression was taken from 12 Geo. 2, c. 26, and in that Act the simple expression "plate" and the expanded expression denoted the same thing, and the one or the other was used according as the mind of the Legislature was being directed to the assayer or to the goldsmith. "Plate," therefore, in section 59 of the Act of 1842 included gold and silver watch-cases. In other statutes the Legislature undoubtedly used the word "plate" as including watches and watch-cases: see 25 Geo. 3, c. 64, s. 5; 38 Geo. 3, c. 24; 44 Geo. 3, c. 98, Schedule B; 55 Geo. 3, c. 185. If a gold or silver watch-case by itself was plate, it did not cease to be plate because it became part of a completed watch. Plate included that part of a composite article which was made of gold or silver: see 30 & 31 Vict. c. 90, s. 1. For the defendant it was argued that plate, in its ordinary meaning, did not include watches, and reliance was laid on the fact that never since the passing of the Customs Act, 1842, had the authorities who administered that Act treated watch-cases forming part of finished watches imported from abroad as plate; neither after the repeal of the duty on watches in 1860 was it ever suggested that watches were liable to the duty on plate. Further, the Act itself, in the schedule, placed "plate" and "watches of gold or silver" in different classes. In enacting section 59 Parliament did not mean the same thing by "plate" as they meant by the expanded expression taken from section 1 of 12 Geo. 2, c. 26. They intended to legislate only with regard to plate in the strict sense of the term. The later sections of 12 Geo. 2, c. 26, and the other statutes as to duties on plate and as to licences for the sale of plate were immaterial. But 43 Geo. 3, c. 68, Schedule A, like the schedule to the Act of 1842, placed watches in a different category from plate. The enactments as to assaying and marking plate were not applicable to finished articles such as complete watches.

THE COURT (COLLINS, M.R., and COZENS-HARDY and FARWELL, L.JJ.) allowed the appeal.

FARWELL, L.J., delivering the judgment of the court, said the question depended upon the construction of section 59 of the Customs Act, 1842, a section which had nothing to do with customs, but was in fact, though not in name, an amendment or extension of the existing Act for preventing frauds and abuses in gold and silver ware (12 Geo. 2, c. 26). It was reasonably clear that "plate" was used in the earlier Act in two distinct significations. First, when used in conjunction with "vessel or manufacture of gold or silver," it meant dish or platter as contrasted with cup or bowl; secondly, when used by itself, it connoted "plate" as a genus, including as species vessel, dish, and every other form of gold or silver manufacture, except the jewellers' work mentioned in section 2, and the rings and other articles mentioned in section 6, but including articles so far removed from any ordinary meaning of plate as watch-cases, snuff-boxes, hooks for watch-chains, and buckles. It was not, nor could it be contended that the insertion of works within a watch-case could take it out of the Act, nor that composite articles did not come within the Act; the provisions of section 11 were alone enough to shew that the Act extended to composite articles. The object of section 59 of the Customs Act, 1842, was to extend the provisions of 12 Geo. 2, c. 26, to gold and silver plate imported from abroad, and in such a section it was reasonable to expect that, if the Legislature adopted the phraseology of the earlier Act, it intended that such phraseology should have in the later Act the same meaning that it bore in the earlier. The fact that in the schedule plate and gold and silver watches were placed in different classes was immaterial. The schedule dealt with taxation, section 59 was for a different purpose altogether. It was difficult to find any ground on which it could be suggested that the Legislature meant imported gold and silver watches to be excepted, when it was admitted that gold and silver watch-cases must be stamped, and the more so because it was not a question of taxation, but of preserving uniform standards for all manufactured articles of gold and silver in the kingdom. In their opinion the principle of *contemporanea expositio* could not be applied to so modern a statute. The judgment of Channell, J., must be reversed, and the two questions in the case must be answered in the affirmative.—COUNSEL, *J. Eldon Bankes*, K.C., and *Graham Campbell*; *Sir John Walton*, A.G., *Sir Robert Finlay*, K.C., and *W. Finlay*. SOLICITORS, *Prideaux & Sons*; *James & James*.

[Reported by F. G. RUCKER, Barrister-at-Law.]

HANDFORD *v.* **GEORGE CLARKE (LIM.).** No. 1. 3rd Dec.

PRACTICE—LEAVE TO PROCEED IN FORMÂ PAUPERIS—APPEAL—RESPONDENT—R. S. C XVI. 22-31.

This was an *ex parte* application for leave to proceed as respondent to an appeal *in formâ pauperis*. The appeal was from an award of compensation under the Workmen's Compensation Act, 1897, the employers being the appellants. In support of the application reliance was laid on *Ex parte Goldberg* (1893, 1 Q. B. 417), in which it was laid down that the rules dealing with leave to proceed *in formâ pauperis*, though they did not expressly apply to appeals, should be followed by analogy in the Court of Appeal. A respondent in the Court of Appeal was in the position of a defendant, and therefore did not require a certificate of counsel. Reference was made to Daniell's Chancery Practice (ed. 1901), 93.

THE COURT (COLLINS, M.R., and COZENS-HARDY and FARWELL, L.JJ.) allowed the application.—COUNSEL, *Simey*. SOLICITORS, *Seal & Edgelow*, for *N. Bannister Way*, Sunderland.

[Reported by F. G. RUCKER, Barrister-at-Law.]

High Court—Chancery Division.

SHREWSBURY *v.* **SHREWSBURY.** Kekewich, J. 28th Nov.

HUSBAND AND WIFE—SEPARATION—ALLOWANCE—INCOME TAX—RIGHT OF HUSBAND TO DEDUCT—NOT ON ACCOUNT OF PAST PAYMENTS—INCOME TAX ACT, 1842 (5 & 6 VICT. c. 35), s. 158—INCOME TAX ACT, 1853 (16 & 17 VICT. c. 34), s. 40.

This was a special case stated by an arbitrator for the opinion of the court as to whether the defendant was entitled to deduct income tax from an annual allowance made by him to his wife, the plaintiff. By an agreement dated the 27th of July, 1896, it was agreed that the plaintiff and defendant should live apart, and that the defendant should pay to the plaintiff during their joint lives an allowance of £4,000 a year clear of all deductions, such allowance to be paid quarterly in advance, the first payment to be made on the 25th of March, 1896. Since that date the plaintiff and defendant have lived apart. In or about the year 1900 it was agreed between the plaintiff and defendant that the said allowance should be reduced to £3,000 per annum, but it was afterwards disputed how long such reduction should continue. In 1904 an action was commenced by the plaintiff claiming payment of the sum of £4,913, alleged by her to be due in respect of arrears of the allowance under the said agreement. By the consent of both parties, a judgment or order of the court was taken on the 11th of November, 1905, whereby all further proceedings in the action were stayed upon the terms, *inter alia*, that the plaintiff was entitled to the full sum of £4,000 per annum as from the 8th of September, 1903, and that the defendant should pay the arrears of annuity due. The parties could not agree on the amount of the said arrears, and it was referred to an arbitrator to take the account. The defendant claimed that the arbitrator in taking the account should allow him a deduction in respect of income tax, although he (the defendant) had never made such a deduction from any sum paid by him on account of the allowance. The arbitrator thereupon stated this special case, and asked the opinion of the court as to whether the allowance was and is payable by the defendant subject to deduction in respect of income tax, and whether he (the arbitrator) was bound to allow to the defendant out of every instalment which has become due income tax at the rate payable at the time when such instalment became due. For the defendant it was urged that he was entitled to deduct income tax not only from the arrears found to be due by the arbitrator, but also that before paying such arrears he was entitled to deduct in respect of all payments made by him to the plaintiff on account of the allowance. For the plaintiff it was contended that deductions for income tax could only be made in respect of the allowance at such times as it became payable, as was provided by section 158 of the Income Tax Act, 1842, and that, therefore, the claim of the defendant to deduct in respect of past payments should be disallowed. In the course of the argument the following cases were cited: *Chadwick* v. *Pearl Life Insurance Co.* (1905, 2 K. B. 507, 53 W. R. Dig. 70), *Warren* v. *Warren* (43 W. R. 490), *Gleadow* v. *Leetham* (31 W. R. 269, 22 Ch. D. 269), *Barry* v. *Smart* (50 SOLICITORS' JOURNAL 376, 615; 1906, 1 Ch. 768, 2 Ch. 358).

KEKEWICH, J., in giving judgment, said that section 158 of the Income Tax Act, 1842, provided that the duty should be deducted "at such times in each year as the said sums shall be payable to the person entitled thereto," and this, it was contended on behalf of the plaintiff, meant that unless the tax was deducted at the time the allowance became due and payable it could not be deducted at all. The phrase in question could not be taken in that way. It only meant that the legal rights should be ascertained at such times, that the right of action in respect of that duty was ascertained at that time, and that if the duty was not paid it could be sued for as on that day. It had also been argued that the words "such payment" in section 40 of the Income Tax Act, 1853, meant annual payment, and that an annual payment was not completed until the last instalment was paid. A careful consideration of section 40 and the judgment of Bowen, L.J., in *Goslings* v. *Blake* (37 W. R. 774, 23 Q. B. D. 324) did not tend to support this argument. Therefore, the arbitrator, in taking the account, ought to allow to the defendant income tax in respect of the amount of the arrears of the allowance now remaining unpaid for each year according to the rates of the duty then chargeable, but not in respect of past payments made by the defendant.—COUNSEL, *Stewart-Smith*, K.C., and *Wilkinson*; *P. O. Lawrence*, K.C., and *Kirby*. SOLICITORS, *Hadden, Woodward, & Co.*; *Nicholson, Patterson, & Freeland*.

[Reported by P. JOHN BOLAND, Barrister-at-Law.]

Re **WARING. HAYWARD** *v.* **ATTORNEY-GENERAL.** Kekewich, J. 22nd Nov.

WILL—TRUST DEED—CHARITABLE INSTITUTION—SCHOOL—USER AS WEEK DAY SCHOOL DISCONTINUED — USER AS SUNDAY SCHOOL CONTINUED—LEGACY TO SCHOOL—NO LAPSE.

This adjourned summons came before the court for a decision as to whether a certain legacy had lapsed. The testatrix by her will dated the 20th of January, 1897, gave, among other charitable bequests, a legacy of £400 "to Saint Andrew's School, Heybridge, Essex," and directed that these bequests should be paid to the treasurer or treasurers of each of the several charitable institutions for the benefit of such institutions, free of legacy duty, and exclusively out of such portion of her personal estate as could lawfully be given to charitable purposes, and she gave her residuary estate upon trust for her statutory next-of-kin. The testatrix died on the 28th of February, 1905. By a deed-poll dated the 11th of November, 1869, a brother of the testatrix granted "voluntarily and without valuable consideration and more especially for promoting the welfare of the inhabitants of Heybridge" the said St. Andrew's School, which he had erected at his sole expense, and the piece of land upon which it stood, to the then vicar of Heybridge and his successors and assigns for ever, upon trust to permit the said school to be used for the education of children and adults or children only of the labouring, manufacturing, and other poorer classes resident in the parish of Heybridge, or parishes adjoining or adjacent, but as to residents in such adjoining or adjacent parishes not without the consent of the vicar of Heybridge for the time being and his churchwarden. The religious part of the education was to be according to the principles of the Church of England, and the management and government of the said school and of the funds and endowments thereof, and of the selection, appointment and dismissal of the schoolmaster and schoolmistress and their assistants, were to be vested in and exercised by the said vicar for the time being and his churchwarden. The said deed contained a further proviso that every master and mistress of the said school should be a member of the Church of England. From 1869 to 1900 the school was carried on as a Church of England elementary day school under the management either of the vicar for the time being or of the vicar and his churchwarden. In 1900 the Board of Education refused to further recognize it, owing to the insufficiency of accommodation and the lack of sanitary arrangements in the school buildings, and in the September of that year the day school was closed. It continued, however, and still continues to be used for the purposes of a Sunday school in connection with the Parish Church, Heybridge. In April, 1901, the managers of the Heybridge Ironworks School, a recognized elementary day school, obtained the use of the said St. Andrew's Schoolhouse, and opened it for the purpose of the infants' department of the Ironworks School, for which purpose it is still used. The freehold of the schoolhouse and its site is vested in the present vicar, and the management is vested in the said vicar and his churchwarden. Under these circumstances the executrix of the will of the testatrix issued this summons for the determination of the question whether the legacy of £400 had lapsed by reason of the closing of St. Andrew's School before the death of the testatrix. For the residuary legatees it was urged that, although the building still existed, St. Andrew's School ceased to exist in 1900, before the death of the testatrix, and that the legacy therefore had lapsed. If the building had ceased to exist, but St. Andrew's School was carried on in another building, the legacy would be good: *Re Rymer, Rymer* v. *Stanfield* (39 SOLICITORS' JOURNAL 26; 1895, 1 Ch. 19). For the vicar and churchwarden it was contended that the trusts were not for an elementary day school, and that as St. Andrew's School had been continuously used as a Sunday school, it had never ceased to exist, and therefore the legacy was good. In *Re Rymer* the institution in question had wholly ceased to exist. Here it was different: *Re Slevin, Slevin* v. *Hepburn* (35 SOLICITORS' JOURNAL 362; 1891, 2 Ch. 236). The cases of *Re Buck, Bruty* v. *Mackey* (40 SOLICITORS' JOURNAL 729; 1896, 2 Ch. 727), and *Re Davis, Hannen* v. *Hillyer* (46 SOLICITORS' JOURNAL 317; 1902, 1 Ch. 876) were also cited in the course of the argument.

KEKEWICH, J., in giving judgment, said the school had ceased to exist on week days. The user of the schools by the managers of the Ironworks School, who were not the agents but the licensees of the trustee, did not keep the school in existence. It had, however, been continuously used as a Sunday school, and instruction in accordance with the doctrines of the Church of England, as was provided by the trust, was given at such Sunday-school. The possession and management of the school were still in the vicar, and he was in a position to see that the trusts were properly carried out. It could not, therefore, be said that the school had wholly ceased to exist. The legacy was good, and must be upheld.—COUNSEL, *Peterson*, K.C.; *George Lawrence*; *P. O. Lawrence*, K.C., and *Ribton*; *Ingpen*, K.C., and *F. Russell*. SOLICITORS, *Bridgman, Willcocks, Cowland, Hill, & Bowman*, for *Crick & Freeman*, Maldon; *The Treasury Solicitor*; *G. E. Rigden*, for *Beaumont & Bright*, Maldon; *A. G. Maskell*.

[Reported by P. JOHN BOLAND, Barrister-at-Law.]

Re **CHARLES (LIM.).** Warrington, J. 27th Nov.

COMPANY—WINDING UP—PETITION BY JUDGMENT CREDITOR—DEBT DISPUTED—ACTION PENDING—APPLICATION TO SUBSTITUTE PETITIONER—COMPANIES WINDING-UP RULES, 1903, R. 36.

This was a petition asking for a compulsory winding-up order. The petitioner claimed to be a judgment creditor of the company for £67 13s. On the 24th of August, 1906, he served the company with a writ claiming to recover the said sum, being an alleged balance due by the company to him in respect of the purchase and sale of certain stocks and shares by the company as stock and share dealers. Subsequently an appearance was entered to the said writ. On the 14th of September an application under order 14 was heard, and the master made an order giving the company leave to defend the said action provided they paid the amount of the claim into court within ten days, otherwise the plaintiff would be at liberty to sign final judgment. On the 20th of September the company appealed to the Vacation Judge, but he dismissed the appeal; subsequently, on the 26th of September, they served notice of appeal to the Court of Appeal. On the 28th of September the plaintiff signed final judgment. On the 5th of October—pending the hearing of the appeal—this petition was presented, and it was founded solely on the said judgment debt. On the 10th of November the Court of Appeal made an order "that the defendants have unconditional leave to defend, and that the judgment (if any) entered therein under the order of the master be set aside." The action was now set down for hearing at the City of London Court on the 10th of January, 1907. The petitioner asked that under the circumstances an application for the substitution of another judgment creditor in place of himself be acceded to; if not, that the petition might stand over until the hearing of the action. The company said it was not a case for substitution under rule 36 of the Companies Winding-up Rules of 1903, the basis of which was that the petition must be founded on a valid debt. In this case the debt was gone by the order of the Court of Appeal, and there was therefore no foundation for the petition. They asked that the petition be dismissed.

WARRINGTON, J., said this was a petition presented by a person alleging that he was a judgment creditor of the company, and that he had obtained judgment against the company on the 28th of September, 1906, for £67 13s. His lordship then stated the facts, and said that the effect of the order of the Court of Appeal was to destroy the foundation of the petition by setting aside the judgment on which it was based. It might well be that the petitioner had good grounds for his claim, which he could raise by his action, but the company had obtained unconditional leave to defend, and they said in their defence that the transactions between the plaintiff and themselves had been for differences in the purchase and sale of stocks and shares, and that such transactions were gaming and wagering transactions, and therefore void by virtue of the Gaming Acts. This was, therefore, a petition based on a debt which was disputed, and founded on a judgment which the Court of Appeal had set aside. The petitioner asked for an adjournment, and another creditor applied to be substituted as petitioner under rule 36 of the Companies Winding-up Rules of 1903, on the ground that he had a good judgment debt. His lordship was of opinion that the rule did not apply to a case like the present one. It only applied to a petition founded on a valid subsisting debt and to a case in which the petitioner, for some good reason, was not able to proceed with his petition. The petitioner in the present case did not consent to withdraw his petition or to have it dismissed, he merely asked for an adjournment. He was, therefore, liable to have it dismissed. His lordship accordingly dismissed the petition and refused the application to substitute another petitioner.—COUNSEL, *George Henderson*; *Waggett*; *Bartley*; *C. J. Mathew*. SOLICITORS, *Charles S. Gover & Co.*; *Osborn & Osborn*; *C. J. Odhams*; *Sims & Syms*.

[Reported by EDWARD J. M. CHAPLIN, Barrister-at-Law.]

Solicitors' Cases.

Re **TURNER. WOOD** *v.* **TURNER.** Kekewich, J. 29th Nov.

SOLICITOR—COSTS—TRUSTEES—COSTS, CHARGES, AND EXPENSES—"PROPERTY PRESERVED"—INSUFFICIENT ESTATE—CHARGING ORDER — PRIORITY — SOLICITORS ACT, 1860 (23 & 24 VICT. c. 127), s. 28.

An important point as to solicitors' costs was raised by this adjourned summons. It appeared that there had been litigation, in which the trustees were defendants, with regard to the estate. The litigation was finally compromised and a consent judgment was taken on the 26th of January, 1906. By this judgment it was ordered, *inter alia*, that it should be referred to the taxing-master to tax as between solicitor and client the costs of all parties of, incidental, and leading up to the action, and that the trustees should raise, pay, and retain the said costs when taxed out of the property subject to the trusts of the will. The taxed costs of the solicitors of the plaintiffs in the action amounted to £364, and the taxed costs, charges, and expenses of the trustees to £402. The estate of the testator proved insufficient to satisfy both these claims, and the question arose as to which should have priority. Accordingly, the plaintiffs' solicitors, as solicitors for the plaintiffs, issued a summons on the 18th of July, 1906, asking for a charging order under section 28 of the Solicitors Act, 1860, in respect of the said taxed costs of the plaintiffs, and the trustees issued a summons on the 20th of July, 1906, asking for a declaration that they were entitled in priority to all parties in the action to payment of their costs, charges, and expenses. Both summonses came before the master, who adjourned the matter into court. For the solicitors it was urged that they had "preserved" the estate within the meaning of section 28, and that they were entitled to the charging order asked for by their summons: *Greer* v. *Young* (27 SOLICITORS' JOURNAL 634, 28 SOLICITORS' JOURNAL, 5; 24 Ch. D. 545), *Scholey* v. *Peck* (41 W. R. 508; 1893, 1 Ch. 709), *Ridd* v. *Thorne* (46 SOLICITORS' JOURNAL 514; 1902, 2 Ch. 344), and *Baile* v. *Baile* (16 SOLICITORS' JOURNAL 607, 13 Eq. 497). For the trustees it was contended that they were entitled as of right to have their claim paid in priority to the solicitors (*Batten* v. *Wedgwood Coal and Iron Co.*, 29 SOLICITORS' JOURNAL 100, 28 Ch. Div. 317) or to any other parties to the litigation: *Dodds* v. *Tuke* (32 W. R. 424, 25 Ch. Div. 617) and *Re Griffith, Jones* v. *Owen* (1904, 1 Ch. 807, 52 W. R. Dig. 2).

KEKEWICH, J., in giving judgment, said that this was a matter of importance to solicitors with regard to their right to a charging order under the Act of 1860, and also to trustees with regard to their costs, charges, and expenses. If the court decided in favour of the solicitors it would oust the trustees, and if it decided in favour of the trustees it would oust the solicitors, because the estate was not sufficient to satisfy both their claims. The first question was whether upon the construction of the Act of 1860 the court ought to make a charging order. There had been hostile litigation in regard to the will. A deed was executed, and was attacked as being improperly executed. A writ was issued claiming all kinds of relief, and the deed had to go, but, though it went by agreement, it went because the parties were advised not to put it forward. The action went on and at the trial it was compromised. The result was that the estate had to be administered, and the court was now asked to say that the property had not been "preserved." It was difficult to say what was the exact meaning of the word "preserved." In *Baile* v. *Baile* Wickens, V.C., defined it as meaning "managed and retained for the rightful owner as against the first comer." These words were a guide to the present case. Here the property had been "managed and retained." A receiver had been appointed, a compromise had been effected, and the property had been taken care of. The compromise must be taken to have determined the rights of the parties, and in that sense the property had been "managed and retained." It was true, in a sense, that even if the property had been preserved, it had not been preserved for any one's benefit, as nothing of it would be left after paying the costs. At the same time something had been preserved, however small that something might be, and it did not matter that little or nothing would be left after paying the costs. Something had been "preserved" within the meaning of the Act of 1860. But the court had a discretion under the Act whether it should make the charging order. That was laid down in *Greer* v. *Young*. The question was whether this was a case for the exercise of such discretion. The main reason put forward why the court should not make the charging order was one deserving of great consideration. It was said that if the court gave the charging order it would not only deprive the trustees of their costs, charges, and expenses, but would deprive them of an established right which had been recognized for generations, if not centuries. The trustees' right in this respect was of the largest character. They were entitled to be paid every penny they had properly incurred in respect of the trust estate. It was of the utmost importance that that should be so, because it was important that persons should be found to act as trustees and give their services gratuitously. The rule as regarded trustees' costs was an established doctrine of the court, and was in a sense above any rule of procedure. If the court decided in favour of giving the charge, it would have to say that the trustees were to go without their costs. Was this a case where the court ought to disregard the costs of the trustees? It was said that the trustees were not entitled to any consideration; but the answer to that was that an order had been made giving them their costs. In the face of that order it was impossible to say that the trustees were not entitled to their costs. It seemed, therefore, that the court ought to decide in favour of the trustees and against the solicitors. The more so that the solicitors took up the litigation knowing that there were trustees who would be entitled to their costs, and that if the estate proved insufficient they would have to fall back on their own clients. Of course, that had nothing to do with the construction of the Act, but it might be taken into consideration by the court in the exercise of its discretion. The application of the solicitors, therefore, would be dismissed, with costs.—COUNSEL, *Stewart Smith*, K.C., and *Ryan*; *P. O. Lawrence*, K.C., and *Crossfield*. SOLICITORS, *Minchin & Co.*; *Cain & Tompkins*.

[Reported by P. JOHN BOLAND, Barrister-at-Law.]

Bankruptcy Cases.

Re **HALL.** *Ex parte* **THE OFFICIAL RECEIVER (TRUSTEE).**
Bigham and Darling, JJ. 4th Dec.

BANKRUPTCY—MONEY LENT TO BANKRUPT, WITH NOTICE OF ACT OF BANKRUPTCY, TO PAY A COMPOSITION—BENEFIT TO ESTATE—TRUSTEE'S DUTY TO ACT EQUITABLY—PROPERTY OF BANKRUPT—RELATION BACK—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 52), ss. 43, 44.

Appeal from a decision of his Honour Judge Eardley Wilmot in the county court at Yarmouth. The bankrupt, J. C. Hall, was the owner of two large fishing boats. His business had been bad for two years or more, and in November, 1905, he had the misfortune to lose two "fleets" of fishing nets of the value of £600, which made it impossible for him to continue his business. His largest creditors were the respondents, Messrs. Hobson & Co., fish salesmen, who held a mortgage on his boats for current account, which at the date of the commencement of the bankruptcy amounted to £340. The bankrupt consulted Hobson & Co. early in December as to his affairs. They took possession of his boats under their mortgage, the bankrupt paid off his crews and stopped business. Hobson & Co. told the bankrupt they would try to arrange a composition with his creditors, and about Christmas, 1905, they gave him copies of a circular signed by themselves to distribute among his creditors. This circular was to the effect that J. C. Hall had consulted Messrs. Hobson & Co. as to his affairs, and that they were ready to pay each of Hall's creditors a composition of 4s. in the £ if all the creditors consented to accept it. Each of the creditors received one of these circulars, twenty-seven agreed, but seven refused, not being willing to accept the offer without any investigation of the bankrupt's affairs. It was admitted that these letters constituted notices of an act of bankruptcy. After these letters had all been sent out, between the 28th of February and the 2nd of March, 1906, Hobson & Co. lent the bankrupt £158 to pay the assenting creditors their composition of 4s. in the £. After these payments had been made Hobson & Co. sold the bankrupt's boats for £479. Out of this sum they retained £340 against their old debt, and the balance in satisfaction of the £158 which they had lent to the bankrupt with knowledge of his having committed an act of bankruptcy. The bankrupt filed his own petition and was adjudicated bankrupt within three months of the commission of the act of bankruptcy, of which Hobson & Co had notice when they lent the £158. The trustee claimed that Hobson & Co. ought to pay over all that remained out of the £479 realized by the sale of the boats after discharging the old debt of £340. The county court judge dismissed the application, and the trustee appealed from his decision. It was contended for the appellant that the equity of redemption of the boats vested in the trustee in the bankruptcy at the date of the commencement of the bankruptcy, and that the respondents were not entitled to take it in satisfaction of money lent to the bankrupt after the commencement of the bankruptcy, and therefore after the equity had by virtue of the doctrine of relation back already vested in the trustee. It was contended for the respondents that they had benefited the estate by getting rid of the claims of twenty-seven creditors, and that the trustee, being an officer of the court, should be ordered to treat them equitably and honourably: *Ex parte Simmonds*, *Re Carnac* (34 W. R. 421, 16 Q. B. D. 308), *Ex parte Bal*, *Re Simonson* (1894, 1 Q. B. 433. The respondents were ignorant of the effect of lending the money after notice of an act of bankruptcy.

BIGHAM, J., refused to interfere with the discretion which had been exercised by the county court judge. The effect of the payments made out of the respondents' money was that twenty-seven creditors had been cleared out of the way and the estate thereby benefited. When the respondents advanced the money they had no idea that they were throwing their money away, but thought that they were merely adding to the amount charged on their security. It was the trustee's duty to allow them to take the benefit of their security.

DARLING, J., concurred. Appeal dismissed.—COUNSEL, *Frank Mellor*; *Ringwood*. SOLICITORS, *Tarry, Sherlock, & King*, for *E. K. Blyth*, Norwich; *H. Chamberlin*.

[Reported by P. M. FRANCKE, Barrister-at-Law.]

New Orders, &c.

Colonial Stock Act, 1900.

(63 & 64 Vict. c. 62.)

Pursuant to section 2 of the Colonial Stock Act, 1900, the Lords Commissioners of His Majesty's Treasury hereby give notice that the provisions of the Act have been complied with in respect of the undermentioned Stock, registered or inscribed in the United Kingdom:

South Australia.

3½ per cent. Inscribed Stock (1926-1936).

The restrictions mentioned in section 2, sub-section (2) of the Trustee Act, 1893, apply to the above Stock (see Colonial Stock Act, 1900, section 2).

Treasury Chambers, Whitehall.
November, 1906.

Societies.

United Law Society.

Dec. 3.—Mr. Neville Tebbutt in the chair.—Mr. F. B Melville, barrister, and Mr. Charles Poyser and Mr. R. Dymond, solicitors, were elected members of the society. Mr. Drysdale Woodcock moved, and Mr. Clement H. Gurney opposed, the following resolution: "That this house approves of the Trades Dispute Bill now before Parliament." After a long discussion the motion was lost by 12 votes to 10.

Law Students' Journal.

Law Students' Societies.

BIRMINGHAM LAW STUDENTS' SOCIETY.—Nov. 27.—Mr. W. C Camm in the chair.—A discussion took place on the following point: "Smith and Robinson are in partnership as jewellers. One night Smith took with him a necklace value £500 to deliver to a purchaser thereof who chanced to reside in the same suburb as Smith. Smith left the parcel in the train, and nothing further was heard of it. Robinson sues Smith for damages for negligence in losing the parcel. Will his action succeed?" The speakers on the affirmative were Messrs. W. Kentish, G. A. Baker, R. T. Boddington, B A., F. B. Darling, A. J. Gateley, T. R. Owens, and A. R. O'Connor, and for the negative Messrs. G. W. Springthorpe, J. Bradley, R. Pinsent, B.A., J. J. Pritchard, and T. B. Fitch. After the leaders had replied, the chairman summed up, and the voting resulted in a tie, there being ten votes for each side. The chairman's casting vote was given for the negative. A vote of thanks to the chairman concluded the meeting.

Clients' Money.

The following statement has appeared in the *Evening Standard*: Is it possible to minimize the danger of the misappropriation of clients' money by dishonest solicitors? That is the question which a petition from over a hundred well-known solicitors to the Council of the Law Society raises. It is probably true that the proportion of dishonest members is quite as small, if not smaller, in the legal profession than in any other profession, but in no profession is dishonesty likely to lead to more serious consequences. The petitioners, who included Sir W. Bull, M.P., Sir J. Bamford Slack, Sir C. G. Boxall, Mr. L. White, M.P., Mr. Ellis Davies, M.P., Mr. Rendall, M.P., Mr. Radford, M.P., and Mr. Bertram, M.P., requested the Council of the Law Society to call a special meeting for the purpose of finding out whether it was desirable to appoint a committee to consider what rules or regulations (if any) might be adopted with regard to the following points: (1) The methods in which a solicitor should keep the accounts of himself and his clients. (2) The keeping and audit of trust accounts. (3) The conduct of professional business. (4) The formation of a guarantee fund. The Council, we understand, have replied to the effect that they do not consider that it is in the best interests of the profession that the matter should be discussed at a general meeting, and suggest that the signatories might appoint a committee from amongst themselves to confer with the Council. If this proposal does not meet the views of the petitioners, and the request for a general meeting is maintained, the Council think that the matter might be considered at the meeting in January, which would obviate the necessity of summoning a special meeting. The Council point out that they have already taken action on the questions raised by the petitioners, and to each of the signatories they have sent a record of that action. Although the Council's reply satisfies some of the signatories, others consider that the situation demands more vigorous action than has yet been taken in order to restore public confidence in the members of the profession generally. The matter is likely to be further pressed, and whether a general meeting be held, or whether the petitioners appoint a committee to confer with the Council, an attempt will be made to obtain greater safeguards against unprofessional conduct. Some of the reforms suggested are: (1) A general scheme for guarantee or insurance for due accounting by all solicitors; (2) the formation of a separate association under pledges for observance of strict rules of practice, and to make membership of the association known to the public; (3) compulsory periodical balance-sheets; (4) making it compulsory to pay all clients' money into a separate banking account; (5) compulsory periodical audits: (6) the annual practising certificate to be conditional on evidence of proper accounts and well-conducted finance. With regard to a separate clients' banking account this procedure is already voluntarily adopted by many solicitors. The objection to compulsory periodical audits is that "any system of compulsion is inconsistent with a liberal profession." To enforce the practice legislation would be necessary. A special committee which considered the question in 1900 came to the conclusion that the proposals which were made at that time for a guarantee scheme were neither practicable nor expedient. The same committee considered that the practising certificate held by a solicitor could not possibly or properly be put on the same footing as an ordinary licence. It would be impossible, in their opinion, to provide any machinery such as independent auditors and inspectors which would not be wholly inconsistent with the position of an honourable and independent professional man.

Legal News.

Changes in Partnerships.

Dissolutions.

HENRY PEARCEY LEWIS BARNES and WILLIAM DRAKE, solicitors (H. P. Lewis Barnes & Drake), 260, Walworth-road, and 88, Waterloo-road, London. Oct. 6.

FREDERICK WILLIAM BLUNT, GRAHAM BLUNT, and LESLIE BLUNT, solicitors (Blunt & Co.), 95, Gresham-street, London. Nov. 1. So far as regards the said Leslie Blunt, who retires from the firm.

GEORGE GILBERT TREHERNE TREHERNE, HENRY VINCENT HIGGINS, GEORGE FRANK FERGUSSON GADSDEN, HENRY WILLIAM STRICKLAND, FRANK IZOD RICHARDS, and HENRY EDWARD VEREY, solicitors (Gadsden & Treherne), 28, Bedford-row, London. Nov. 10. The said George Gilbert Treherne Treherne, Henry Vincent Higgins, Henry William Strickland, Frank Izod Richards, and Henry Edward Verey will carry on business under the name of Treherne, Higgins, & Co., at 7, Bloomsbury-square, London, and the said George Frank Fergusson Gadsden will continue his business at 28, Bedford-row, W.C., with a partner, under the style of Gadsden & Co.

WILLIAM RICHARDS and JOSEPH HURST, solicitors (Richards & Hurst), Denton, Ashton-under-Lyne, Droylsden, and Manchester. Dec. 30.

[*Gazette*, Nov. 30.

General.

As the "Reserve List" was being called over on Tuesday in the Probate Division, says the *Times*, when *Moins* v. *Moins* was called there was no answer, and Mr. Justice Bargrave Deane said he had received a letter from the solicitors in the case asking that it should not be struck out. This was a highly irregular and improper proceeding, and the solicitors should know that no notice could be taken of such a communication. The only proper way to prevent a case being struck out was to instruct counsel to apply in open court.

It is stated that Mr. Kennedy, the senior magistrate at Marlborough-street police-court, is ill, and unable to take his place on the bench.

At last the deplorable condition of the Court of Appeal has, says a writer in the *Globe*, been officially recognized. The Attorney-General, in explaining why the Government, instead of supporting an appeal in the Leeds licensing case, had decided to remove the effect of the Divisional Court's decision by legislation, observed that "it was impossible to wait while the law's delay went through all the operations of a formal procedure." Had an appeal been entered, the Court of Appeal might not have heard it until this time next year. Three final appeals from the King's Bench Division were before the Court of Appeal this week which had stood for hearing over twelve months. This delay is a very heavy burden upon litigants. "In my view," added the Attorney-General, in addressing the deputation that waited on the Home Secretary on Saturday, "the proper way to correct an ambiguity in an Act of Parliament is not to throw a conundrum into the Court of Appeal, but for Parliament itself to make clear the language for which it is responsible."

The knell of the Long Vacation, as at present constituted, has really been sounded, says a writer in the *Daily Telegraph*. It is understood that the Lord Chancellor has intimated to a small deputation from the Bar Council that he will give effect to the wishes of the profession by causing the necessary Order in Council to be prepared; and, humanly speaking, it would seem now to be certain that the Palace of Justice in the year 1907 will close its portals on the 1st of August, flinging them open again on the 12th of October. For this relief all persons concerned will be truly grateful. To barristers, solicitors, and litigants the final fortnight of the summer sittings had become an irksome and irritating futility. The Londoner who earns his daily bread by the sweat of his brow makes holiday in August, and by allowing the working year to end on the 31st of July, the legal machine tends to come into line with mankind at large. When the date of reassembling has been changed to the 1st of October a further advance in the direction of good sense will have been made.

An American judge has ventured, says the *Evening Standard*, to estimate the pecuniary value of a joke or series of jokes. The price he put upon them was £1 each, which was just half that demanded by the jester. But the circumstances were peculiar. Captain Louis Ijams was retained as private clown by Mr. Abraham Brokaw, of Bloomington, Illinois. No salary was agreed on, but Captain Jinjams—that is, Ijams—received a promise that he should be remembered in the will. For a short time his humour bloomed in Bloomington, and then, the millionaire dying, it took a tragic cast, for the will said nothing of the poor jester. So he brought an action for £2,000, being the total cost of one thousand funny stories at £2 each. The learned judge, ignoring a plea for the defence that, as there are only five original jokes, it was impossible to make a thousand, heard the stories, and decided that they were only funny to the extent of £1 each. With that the poor jester had to rest content. It will be a consolation to him to remember that in the days of Jack Point a sausage was the poorer remuneration for a quip, and many sausages can be bought for a pound. The question that remains for us is, Who was the funniest man of the three—the professional jester, the practical joker who forgot him in the will, or the judge who assessed him? We give it up.

A conference of licensing magistrates was recently, says the *Times*, held at the Westminster Palace Hotel with reference to the deputation to the Home Secretary on the decision of the High Court in the case of *Rex* v. *Leeds Justices, Ex parte Binns*, under which, when there is no delegation of powers, the whole body of justices, or, at least, a majority, must attend to deal with licences. There were thirty-four county borough benches represented at the conference. The licensing deadlock in Bradford has been temporarily relieved. Twenty-two applications for extensions were made on Wednesday in last week, and the applications for Friday and Saturday were granted, but it was intimated that other applications would depend on the decision of the Home Secretary. In a statement issued by the magistrates, they say their object in the action they took on Wednesday was to emphasize the necessity of immediate legislation to remove the difficulty which had arisen through the judges having placed a different construction on the Act to that of the justices in all county boroughs, their advisers, the licensing trade, and the public generally. The difficulty had been brought about by certain individuals who thought the justices were fair game for anyone, but who overlooked the fact that what was law for one purpose was law for another. The consequence was that they had placed themselves and the whole of the licensing trade in an exceedingly difficult position.

Although the end of the Session is now within sight, says the Parliamentary correspondent of the *Times*, three of the Bills which the Government hope to place upon the Statute Book before Parliament is prorogued have yet to be introduced. These are Mr. Kearley's Bill to apply the provisions of the Life Assurance Companies Acts, 1870-72, to companies carrying on the business of insuring employers against liability to pay compensation or damages to workmen in their employment, a corollary to Mr. Herbert Gladstone's Workmen's Compensation Bill, designed to prevent the springing up of "mushroom" workmen's compensation insurance companies; Mr. Bryce's Bill to make provision with respect to the disposal of mining rights reserved to the Irish Land Commission, necessitated by a defect in the Irish Land Act, 1903; and the Attorney-General's Bill to amend the Licensing Act, 1904, promised by the Home Secretary on Saturday [and now introduced], to terminate the deadlock created by the decision of the Lord Chief Justice, Mr. Justice Ridley, and Mr. Justice Darling in the case of *The King* v. *The Justices of Leeds, Ex parte Binns*, that questions affecting the granting and renewal of licences cannot be legally settled unless a clear majority of the whole bench are acting as the compensation authority. The delay in presenting Mr. Bryce's Bill is due to the fact that a question of widening its scope by including provisions relating to a cognate matter is under consideration.

At the Shrewsbury Assizes on Tuesday a crowded court received with applause the acquittal of Christopher Beddoes, a farmer's son, of Ludlow, who was brought back from Las Palmas under an extradition warrant for an alleged offence under the Criminal Law Amendment Act. Mr. Justice Phillimore, says the *Daily Mail*, became very angry, and had one man arrested, saying warmly that he would let Shrewsbury people see that neither by clapping nor hissing were juries to be intimidated when their verdict was given.

The nineteenth meeting of the Bankruptcy Law Amendment Committee was held on the 28th ult. at the Royal Courts of Justice, Mr. Muir Mackenzie (the chairman) presiding. Evidence was given by Mr. A. O. Miles, representing the Institute of Chartered Accountants of England and Wales, by whom a report dealing with questions referred to the committee has been laid before the committee for consideration. The committee having considered numerous applications from important representative bodies and individuals in Ireland and Scotland to inquire into the administration of the Bankruptcy Acts in force in those parts of the United Kingdom, it was decided that, having regard to the composition of the committee and the terms of the reference to them, it is not practicable for them to extend their inquiry beyond the administration of the bankruptcy law in England.

We understand, says the *Times*, that the following is the text of the operative clause of the Bill introduced by the Attorney-General to remove doubts as to the manner in which the powers and duties of justices acting in and for a borough may be exercised under the Licensing Acts, 1828 to 1904: (1) It is hereby declared that, where a power may be exercised or a duty is to be performed under the Licensing Acts, 1828 to 1904, or under any rule or regulation made under those Acts or any of them by justices acting in and for a borough, including a county borough (whether those justices are described as the whole body of justices or otherwise), it is lawful and shall be deemed always to have been lawful for that power to be, and to have been, exercised and for that duty to be, and to have been, performed by a majority of the justices present at a meeting of the justices assembled for the purpose. (2) Nothing in this Act shall prejudice the operation or enforcement of any judgment or order of any court of competent jurisdiction pronounced or made before the first day of December, 1906, as between the parties to the proceedings in which the judgment was pronounced or the order made, and any appeal from any such judgment or order shall be as if this Act had not passed.

An article in the *Century Magazine* gives some interesting details as to the growth in the United States of the movement in favour of juvenile courts. The movement, the writer says, has grown with great rapidity in the few years since its birth, and already twenty States have separate courts for children. How much these courts have done to better human lives cannot be set down as statistics, but even in dollars and cents States are finding it cheaper to "make men than to support criminals." In four years the children's court in Denver alone has saved the State of Colorado something over £54,000. The methods of administration in each court are somewhat different, according to the needs of the different cities and the number of measures that can be put through a particular State Legislature. For the children, unfortunately, sometimes have long to suffer before politicians and law-makers come to their rescue. Boston really blazed the way for the juvenile court, and for a number of years has had separate trials for children, though no special children's judge until this year. Chicago was one of the first of the cities to adopt the juvenile court in its most complete form, with separate sessions, one judge, and an organized probation system. A new building, containing rooms for the juvenile court, a detention home department, and various other desirable features to keep children away from grown-up offenders before, during, and after their trials will soon be ready for use. The children of Chicago's tempestuous, polyglot, foreign population make difficult material, and no city, perhaps, stands in greater need of the enthusiasm and skill with which Judge Mack and his assistants, in court and out, are working on the problem of reforming them. In New York the children's court, established a few years ago, is doing good work, although not the best it might, because of the peculiar conditions existing in the city which have hindered the full application of the probation system. Through the signal success of Judge Lindsey in making over bad boys, Denver has become conspicuous in philanthropic circles. The reform machinery there has been brought to a high degree of efficiency, and, animated as it is by the genius of the "kid judge," as he is designated by his devoted adherents, it affords the best possible illustration of the efficacy of the new methods. The authority of the court is not limited to the boy himself. Colorado laws make it possible to send parents to gaol for neglecting the support or morals of their children. What is entirely new, citizens may be sent to gaol for setting a bad example to boys.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	EMERGENCY ROTA.	APPEAL COURT No. 2.	Mr. Justice KEKEWICH.	Mr. Justice BUCKLEY.
Monday, Dec 10	Mr. Theed	Mr. Carrington	Mr. Goldschmidt	Mr. Church
Tuesday 11	Goldschmidt	Pemberton	Theed	King
Wednesday 12	W. Leach	Carrington	Goldschmidt	Church
Thursday 13	Greswell	Pemberton	Theed	King
Friday 14	King	Carrington	Goldschmidt	Church
Saturday 15	Church	Pemberton	Theed	King

Date	Mr. Justice JOYCE.	Mr. Justice SWINFEN EADY.	Mr. Justice WARRINGTON.	Mr. Justice NEVILLE.
Monday, Dec 10	Mr. Greswell	Mr. Borrer	Mr. Bloxam	Mr. Pemberton
Tuesday 11	W. Leach	Beal	Farmer	Carrington
Wednesday 12	Greswell	Borrer	Bloxam	Beal
Thursday 13	W. Leach	Beal	Farmer	Borrer
Friday 14	Greswell	Borrer	Bloxam	Farmer
Saturday 15	W. Leach	Beal	Farmer	Bloxam

The Property Mart.

Result of Sale.

REVERSIONS, LIFE POLICIES, SHARES, &c.

Messrs. H. E. FOSTER & CRANFIELD held their usual Fortnightly Sale (No. 824) of the above-named Interests at the Mart, Tokenhouse Yard, E.C., on Thursday last, when the following Lots were sold at the prices named, the total amount realised being £4,475.

	£
ABSOLUTE REVERSIONS:	
To £5,000 ... Sold	1,350
To £2,000 ... "	465
To One-third of £4,892 2s. 3d. Consols "	980
To £1,330 ... "	510
To £44 7 London and North-Western Railway 4 per Cent. Stock "	390
POLICIES:	
For £500 ... "	240
For £400 ... "	60
FREEHOLD GROUND-RENT of £7 per annum "	170
Eight SHARES of £100 each in the London Freehold and Leasehold Property Co, Limited ... "	400

Winding-up Notices.

London Gazette.—FRIDAY, NOV. 30.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

ALFRED MORFITT, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Dec 31, to send their names and addresses, and particulars of their debts or claims, to Henry Bradfield, 11, Victoria st, Nottingham. Clifton & Co, Nottingham solors for liquidator

CHARLES, LIMITED—Petn for winding up, presented Nov 28, directed to be heard Dec 11. Oldhams, Ludgate hill, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 10

CITY OF BUENOS AYRES TRAMWAYS CO LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before March 1, to send their names and addresses, and the particulars of their debts or claims, to Herbert Algar Plumb and Frederick Cornelius Crawley, 1, Gt Winchester st. Buchoff & Co, Gt Winchester st, solors to liquidators

DAVID KIMBERLEY & SONS' TOOL MANUFACTURING CO, LIMITED (IN VOLUNTARY LIQUIDATION)—Creditors are required, on or before Dec 7, to send their names and addresses, and particulars of their debts or claims, to James William Bray Brown, Prudential bldgs, Corporation st, Birmingham

FIELDS ESTATE, LIMITED — Creditors are required, on or before Dec 29, to send their names and addresses, with particulars of their debts or claims, to James E. Myott, 78, Greengate st, Oldham

INTERNATIONAL CONVERSION TRUST, LIMITED—Creditors are required, on or before Dec 31, to send their names and addresses, and particulars of their debts or claims, to James Elliott Park, 31, Lombard st

MENU HOLDERS SYNDICATE, LIMITED—Petn for winding up, presented Nov 23, directed to be heard Dec 11. Rodgers, Old Serjeants' inn, solor for petner. Notice of appearing must reach the above-named not later than 6 o clock in the afternoon of Dec 10

SIMPSON STEAMSHIP CO, LIMITED—Petn for winding up, presented Nov 23, directed to be heard Dec 11. Thorne & Co, Chancery ln, for Coxon, Cardiff, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 10

WEST END THEATRE SYNDICATE, LIMITED—Creditors are required, on or before Dec 31, to send their names and addresses, and particulars of their debts or claims, to Ralph Cecil Leach, 10, Serjeants' inn

COUNTY PALATINE OF LANCASTER.

BEST & CO, LIMITED—Petn for winding up, presented Nov 27, directed to be heard at the Town Hall, Barrow in Furness, Dec 21, at 11. Moon & Co, Lincoln's inn fields, for Townsend, Barrow in Furness, solor for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 18

London Gazette.—TUESDAY, Dec. 4.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

AMALGAMATED BRASS AND ENGINEERING CO, LIMITED—Petn for winding up, presented Nov 17, directed to be heard at the Court House, Corporation st, Birmingham, on Dec 13 at 4. Stoddard, Birmingham, solor for petners. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 12

BRITISH SHIPOWNERS CO, LIMITED—Creditors are required, on or before Jan 10, to send their names and addresses, and the particulars of their debts or claims, to Edwin Arthur Beazley, Oriel chmbrs, Water st, Liverpool Hill & Co, Liverpool, solors to liquidator

DELLA ROBBIA POTTERY AND MARBLE CO, LIMITED—Creditors are required, on or before Dec 31, to send their names and addresses, and the particulars of their debts or claims, to Baskerville Simmons, 26, North John st, Liverpool

F. G. PICKERING & CO, LIMITED—Petn for winding up, presented Nov 29, directed to be heard at Newcastle upon Tyne, Dec 13. Brumell & Sample, Newcastle upon Tyne, solors for petner. Notice of appearing must reach the above-named not later than 6 o'clock in the afternoon of Dec 12

KALS, LIMITED—Creditors are required, on or before Jan 25, to send their names and addresses, and the particulars of their debts or claims, to H. W. Hazlehurst, 16, Clegg st, Oldham, liquidator

LONDON AND GENERAL POWER SUPPLY CO, LIMITED—Creditors are required, on or before Jan 4, to send their names and addresses, and the particulars of their debts or claims, to George Collis, 105, Winchester House, Old Broad st. Paines & Co, solors for liquidator

OAKE, WOODS, & CO, LIMITED—Creditors are required, on or before Jan 1, to send in their names and addresses, with particulars of their debts or claims, to Edwin Brown, Bridgwater, liquidator

PEERLESS PATENTS CO, LIMITED, Wairington—Creditors are required, on or before Dec 31, to send their names and addresses, and the particulars of their debts or claims, to Edwin Bradshaw, 4, Egypt st, Warrington, liquidator

PERFORATED LETTER CO, LIMITED—Creditors are required, on or before Jan 5, to send their names and addresses, and the particulars of their debts or claims, to John D wis, 19, Linton st, Bury. Bertwistle, Bury, solor for the liquidator

SEDDON & CO, LIMITED—Creditors are required, on or before Dec 21, to send their names and addresses, and the particulars of their debts or claims, to William Burnley Farnell, 42, Spring gdns, Manchester. Scholes, Manchester, solor for liquidator

TYPEWRITERS' TRADING CO, LIMITED (IN LIQUIDATION) Creditors are required, on or before Jan 15, to send their names and addresses, and the particulars of their debts or claims, to Alan Clarke Vincent, 34 and 35, Gresham st. Brown & Aylen, Gresham bldgs, solors for liquidator

Creditors' Notices.

Under Estates in Chancery.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, NOV. 16.

NICHOLLS, GEORGE, High st, Uxbridge, Engineer Dec 15 Nicholls v Nicholls, Joyce, J Odhams, Ludgate hill

London Gazette.—TUESDAY, NOV. 20.

DIETZ, WILLIAM FREDERICK CHRISTIAN REINHARDT, Frith st, Soho sq, Manufacturing Jeweller Dec 20 Hodgson v Dietz, Master, Room 252, Warrington, J Fielder, Lincoln's inn fields

HOLLAND, WILLIAM, Ancoats, Manchester, Engineer Dec 14 Lloyd's Bank (Lim) v Holland, Registrar, Manchester District Beck, Manchester

London Gazette.—FRIDAY, NOV. 23.

LEE, JAMES BLACKLOCK, Brampton, Cumberland, Solicitor Dec 24 Rayson v Lee, Warrington, J Macdonald, Newcastle upon Tyne

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, NOV. 30.

ALSTON, RICHARD, Clitheroe, Yorks Dec 24 Thompson & Co, Birkenhead

BARROW, JAMES, Stockport, Builder Dec 21 Bell & Hough, Stockport

WILD, HANNAH, Stockport Dec 21 Bell & Hough, Stockport

BASTABLE, MARY EMILY, Birkdale, Lancs Dec 31 Brown & Co, Southport

BEAZLEY, JOHN FREDERICK, Byculiah Park, Enfield Dec 29 Vanderpump, Enfield Town

BESKEEN, ELIZABETH JANE, Bristol Dec 31 Sinnott & Son, Bristol

BIRON, GERALD, Baines Dec 28 Dauney, Suffolk st, Pall Mall

BOREADAILE, FRANCIS HARRY, Ramsgate Jan 1 Harrison, Bedford row

BROWNE, GEORGE CAULFEILD PRIDEAUX, Brighton Dec 31 Braikenridge & Edwards, Bartlett's bldgs

CARDWELL, ELIZABETH, Harrogate Jan 31 Chadwick & Sons, Dewsbury

CHURCHILL, GEORGE CHEETHAM, Clifton, Bristol Dec 31 Pershouse, Bristol

CLEMOW, ARTHUR HENRY WEISS, Earl's Court rd, Doctor Jan 8 Coldicott & Bowden, Gt Swan alley

DRIVER, CHARLOTTE, Chertsey Dec 31 Paine & Co, Chertsey

ECCLES, ALFRED, Plymouth, Surgeon Jan 12 Pollock & Co, Lincoln's inn fields

EDWARDS, PORTIA, Aston, Warwick Dec 31 Price, Birmingham

EHRENBACH, ROBERT, New Broad st, Merchant Dec 31 Johnson & Co, King's Bench walk, Temple

EVANS, ANNIE, Darlington Dec 31 Wooler & Wooler, Darlington

FARISH, CATHERINE, Edgbaston, Birmingham Dec 31 Cottrell & Son, Birmingham

FARLEY, JOHN HOWE, JP, Yeovil, Corn Merchant Dec 21 Watts & Co, Yeovil

FAUX, WILLIAM, New Malden, Surrey Dec 31 Woodroffes & Ashby, Gt Dover st

GAUNTLEY, SARAH, Nottingham Dec 31 Martin & Sons, Nottingham

GOODWIN, HENRY, Burghley Woodspeen, nr Newbury, Berks Dec 31 Dowson & Co, Surrey st, Victoria embankment

GRENVILLE, GERARD GAMMON, Sudbourne, Orford, Suffolk Dec 22 Grenville, Birmingham

HARVEY, MARY LOUISA, Ipswich Jan 31 Cobbold & Co, Ipswich

HERDMAN, EDWARD, Albemarle st, Piccadilly Jan 1 Wise & Son, Ripon, Yorks

HIGGINBOTTOM, GEORGE, New Mills, Derby, Chemical Manufacturer Dec 31 Boddington & Co, Manchester

HINDLIP, The Right Hon ELIZABETH Baroness, Droitwich, Worcester Jan 1 Talbot & Co, Burton on Trent

HOLDEN, ELIZABETH, Southport, Lancs Dec 15 Wall, Wigan

HOLLIDAY, THOMAS, Castle terr, Bath rd, Hounslow Jan 10 A P V Wild, Budge row

HOWMAN, ANN, Bayston Hill, Shrewsbury Dec 26 Wadeson & Malleson, Devonshire sq, Bishopsgate

ITTER, FRANCES LOUISA, Hereford rd, Bayswater Dec 31 Rawlings & Rawlings, Gray's inn sq

LLOYD, FRANK, Liscard, Seed Merchant Jan 15 Joynson, Liverpool

MAGENIS, Major Gen HENRY COLE, Gt Marlborough st Jan 15 Hunter & Haynes, New sq, Lincoln's inn

MARTIN, JULIA MARGARETTE WYKEHAM, King's Sutton, Northampton Dec 31 Aplin & Co, Banbury

MILLER, ADÈLE, Wynnstay gdns, Kensington Dec 31 Walker, Lincoln's inn fields

MILNES, ALFRED, Au Dock, Ghent, Belgium, Cotton Waste Dealer Jan 11 Smith & Co, Stockport

MITTER, WILLIAM, Hurstpierpoint, Sussex, Chem'st Dec 31 Hardwick & Blaber, Brighton

MOORE, JOSEPH, Leeds, Linen Draper Dec 29 Iveson & Son, Gainsborough

MOORE, SOPHIA, Leeds Dec 29 Iveson & Son, Gainsborough

MOSS, MATILDA, Lenton, Nottingham, Shopkeeper Jan 1 Hind, Nottingham

O'DONNELL, MARTHA, Liverpool, Fishmonger Dec 31 Rudd, Liverpool

PENROSE, ELIZABETH ARGALL, Ferranzabuloe, Cornwall Dec 31 Hancock, Truro

PLATER, CHARLES EATON, Dymchurch, Kent Jan 1 Tiernay, Old Jewry chmbrs

PRITCHARD, ELLIS, Bangor Jan 30 Jones, Bangor, N Wales

ROBINSON, MARY, Grantham Feb 26 Thompson & Sons, Grantham

SIMMONS, ERNEST ALFRED, Manchester, Wine Merchant Dec 31 Norton & Howe, Manchester

SOLIGNAC, J B L ANATOLE E, Barnwood, nr Gloucester Dec 20 Wilton, Sandown, I W

SOUTHBY, FREDERICK CHARLES, Bodhyfryd, Waenfawr, Carnarvon Dec 17 Nee & Roberts, Carnarvon

STUART, ARCHIBALD, Loughton, Essex, Manufacturer Dec 31 Pullon, Bloomsbury sq

TOMS, THOMAS HARRIS LLEWELLYN, Gainsborough gdns, Hampstead Jan 15 Vandercom & Co, Bush lane

TRENAMAN, AMELIA, Stonehouse, Devon Dec 31 Pearce, Devonport

USSHER, LUCY, Norroy rd, Putney Dec 31 Howard, Bromley

WILES, JULIUS, De Vere gdns, Kensington Jan 15 Gasquet & Co, Gt Tower st

WILSON, WILLIAM TRAFFORD, Oxford st, Tea Broker Jan 15 Lowndes & Son, George st, Mansion house

WOODEN, SAMUEL, Lowestoft, Mast and Block Maker Dec 31 Johnson, Lowestoft

WOOLMORTON, THOMAS, Musbury, Devon Dec 21 Watts & Co, Yeovil

Bankruptcy Notices.

London Gazette.—FRIDAY, NOV. 30.

RECEIVING ORDERS.

ADAMS, ALEXANDER A, Camomile st chmbrs, Camomile st, Timber Merchant High Court Pet Oct 17 Ord Nov 26

BARNARD, ADA SUSAN, Petersfield, Hants, Stationer Portsmouth Pet Nov 26 Ord Nov 26

BRIDGER, ALEXANDER KING, Kingley st, Regent st High Court Pet Nov 5 Ord Nov 28

BRIGGS, THOMAS HENRY, West Hoathly, Sussex, Grocer Tunbridge Wells Pet Nov 26 Ord Nov 28

BURN, GEORGE SETON, Charing Cross rd High Court Pet Nov 7 Ord Nov 27

CHAPMAN, Lieut CECIL SUTTON, Blackheath Greenwich Pet Oct 11 Ord Nov 27

CLAYTON, THOMAS, Ashington, Sussex, Farmer Brighton Pet Oct 12 Ord Nov 27

COATES, WILLIAM, Longridge, nr Preston, Plumber Preston Pet Nov 27 Ord Nov 27

COPESTAKE, JOHN DANIEL, Florence, Longton, Grocer Stoke upon Trent Pet Nov 27 Ord Nov 27

DRUMMOND-HAY, JAMES CHARLES CHAPMAN, Brighton, Private School Proprietor Brighton Pet Nov 1 Ord Nov 26

EPSTEIN, VIOLET, Trebovir rd, Earl's Court, Boarding House Keeper High Court Pet Oct 15 Ord Nov 26

FREEMAN, LUKE, Yalding, Kent, Butcher Maidstone Pet Nov 28 Ord Nov 28

GARNER, JAMES EDWARD, Pendleton, Salford, Lancs, Provision Dealer Salford Pet Nov 26 Ord Nov 28

GERRARD, RICHARD, Morecambe, Draper Preston Pet Nov 28 Ord Nov 28

GREEN, H M, Feltham Kingston, Surrey Pet Nov 10 Ord Nov 27

HAMMOND, JAMES EDWIN, Middlesbrough Middlesbrough Pet Nov 26 Ord Nov 26

HARRIS, ARTHUR WALTER, Swanwick, Alfreton, Derby, Grocer Derby Pet Nov 26 Ord Nov 26

HARVEY, AMBROSE, Dover, Fruiterer Canterbury Pet Nov 28 Ord Nov 28

HESLOP, CHARLES WILLIAM, Kendal, Westmorland, Grocer Kendal Pet Nov 26 Ord Nov 26

JAMES, DAVID JOHN, Tylorstown, Glam, Insurance Agent Pontypridd Pet Nov 27 Ord Nov 27

JOHNSON, G J B, Wheatley, Yorks Sheffield Pet Oct 29 Ord Nov 26

JONES, ELIZABETH MORRIS, Birmouth, Merioneth Aberystwyth Pet Nov 27 Ord Nov 27

LAIT, THOMAS ARTHUR, Bridlington, Yorks, Jeweller Scarborough Pet Nov 28 Ord Nov 28

LEWIS, ANNIE, Hunslet, Leeds, Draper Leeds Pet Nov 27 Ord Nov 27

LOWE, WILLIAM, Birmingham, Pig Salesman Birmingham Pet Nov 10 Ord Nov 27

MARTIN, J A, Hazlewood mans, Rostrevor rd, Fulham, Publican High Court Pet Nov 2 Ord Nov 28

MASON, WILLIAM, Tonypandy, Glam, Beer Dealer Pontypridd Pet Nov 27 Ord Nov 27

MEYER, GUSTAV, Vicarage in, Stratford, Baker High Court Pet Nov 26 Ord Nov 26

MILAND, JOHN WILLIAM, Leverington, Cambridge, Grocer King's Lynn Pet Nov 28 Ord Nov 28

MITCHELL, ARTHUR WILLIAM, Wareham, Dorset, Butcher Poole Pet Nov 26 Ord Nov 26

MORGAN, J D, Newport, Grocer Newport, Mon Pet Nov 21 Ord Nov 26

NORTON, HENRY, Lyncombe Hill, Bath, Commission Agent Bath Pet Nov 28 Ord Nov 28

PARTON, LEONARD, Fishponds, Bristol, Newsagent Bristol Pet Nov 28 Ord Nov 28

PICKUP, JOSEPH, Fernlea Alt, nr Oldham, Plate Moulder Oldham Pet Nov 27 Ord Nov 27

POTTER, B W, Manchester, Dry Fruit Merchant High Court Pet Nov 6 Ord Nov 28

RADCLIFF, TIMOTHY NEWBURGH, Belton, Linc, Hydro Proprietor Sheffield Pet Nov 7 Ord Nov 26

REEVES, J E, Hermit rd, Canning Town, Photographer High Court Pet Oct 29 Ord Nov 28

RHODES, LYLE GORDON, Bramhall, Cheshire, Grammar School Proprietor Stockport Pet Nov 26 Ord Nov 26

STAPLES, GEORGE WALLACE, Bredon, Worcester, Market Gardener Cheltenham Pet Nov 28 Ord Nov 28

THOM, FREDERICK, Fishponds, Bristol Bristol Pet Nov 28 Ord Nov 27

THOMPSON, THOMAS, Barrow in Furness, Cabinet Maker Barrow in Furness Pet Nov 15 Ord Nov 26

THOMPSON, THOMAS, Scarborough, Carpet Cleaner Scarborough Pet Nov 27 Ord Nov 27

WARDLE, WILLIAM WALLACE, Hanley, Potter's Colour Mixer Hanley Pet Nov 27 Ord Nov 27

WILCOX, LIONEL HAROLD, Chatham Rochester Pet Sept 29 Ord Nov 26

WILLS, WILLIAM JOHN, and ARTHUR EDWARD IRONMONGER SOLA, Ealing, Contractors Brentford Pet Nov 27 Ord Nov 27

WOOD, CAROLINE ELIZABETH, Banbury, Oxon, Dressmaker Banbury Pet Nov 24 Ord Nov 24

WRIGHT, FREDERIC CHARLES, Bildeston, Suffolk, Saddler Ipswich Pet Nov 26 Ord Nov 26

Amended notice substituted for that published in the London Gazette of Oct 26:

MCCLELLAND, GEORGE, sen, Levenshulme, Manchester, Paper Stock Merchant Manchester Pet Oct 8 Ord Oct 22

Amended notice substituted for that published in the London Gazette of Nov 27:

ANDSLEY, HERBERT WILLIAM JOHN, Moss Side, Manchester, Grocer Salford Pet Nov 7 Ord Nov 22

FIRST MEETINGS.

ADAMS, ALEXANDER A, Camomile st, Timber Merchant Dec 11 at 2.30 Bankruptcy bldgs, Carey st

ALLDAY, SIDNEY FRANCIS, Lozells, Birmingham, Butcher Dec 10 at 11 191, Corporation st, Birmingham

ARCHER, CHARLES ALFRED, Biggin by Hulland, Derby, Farmer Dec 8 at 11.30 Off Rec, 47, Full st, Derby

ASHLEY, FRANK, Derby, Licensed Victualler Dec 8 at 10.30 Off Rec, 47, Full st, Derby

BARNARD, ADA SUSAN, Petersfield, Stationer Dec 10 at 3 Off Rec, Cambridge junc, High st, Portsmouth

BEST, MARTHA FALLOWS, Barrow in Furness, Boot Dealer Dec 14 at 11 Off Rec, 16, Cornwallis st, Barrow in Furness

BLACKWALL, WILLIAM HENRY, Llandrwst, Denbigh, Timber Feller Dec 10 at 12 Crypt chmbrs, Eastgate row, Chester

BLASKY, REBECCA, Nottingham, General Dealer Dec 11 at 11 Off Rec, 4, Castle pl, Park st, Nottingham

BOARDMAN, ADAM, Gt Budworth, Cheshire, Carrier Dec 10 at 3 Off Rec, King st, Newcastle, Staffs

BRIDGER, ALEXANDER KING, Kingley st, Regent st Dec 11 at 1 Bankruptcy bldgs, Carey st

BUROOSS, JAMES WILLIAM, Lowestoft, Fish Merchant Dec 10 at 2.30 The Suffolk Hotel, Lowestoft

BURN, GEORGE SETON, Charing Cross rd Dec 17 at 12 Bankruptcy bldgs, Carey st

DAVIES, DAVID DANIEL, Aberdare, Glam, Milk Vendor Dec 10 at 3 195, High st, Merthyr Tydfil

EPSTEIN, VIOLET, Trebovir rd, Earl's Court, Boarding house Keeper Dec 14 at 11 Bankruptcy bldgs, Carey st

FRAMPTON, A T, King st, West Smithfield, General Merchant Dec 10 at 1 Bankruptcy bldgs Carey st

GEORGE FRANK, Sundon, Beds, Farmer Dec 10 at 12.30 Off Rec, Bridge st, Northampton

GOLDBERG & SON, A, Underwood st, Mile End, Mantle Manufacturers Dec 12 at 11 Bankruptcy bldgs, Carey st

HAMMOND, JAMES EDWIN, Middlesbrough Dec 14 at 12.30 Off Rec, 8, Albert rd, Middlesbrough

HARRIS, HENRY, Hightown, Ringwood, Southampton, Farmer Dec 11 at 12 Off Rec, City chmbrs, Catherine st, Salisbury

HARRIS, JOHN, Swansea, Butcher Dec 11 at 11.45 Off Rec, 31, Alexandra rd, Swansea

HAYES, FREDERICK, Keswick, Cumberland, Fancy Dealer Dec 10 at 2.45 Court house, Cockermouth

HEATHCOTE, WALTER, Higher Cliffe, Strines, Derby, Builder Dec 10 at 3 Off Rec, Byrom st, Manchester

HUGHES, WILLIAM, Skewen, Glam, Colliery Engine Worker Dec 11 at 12 Off Rec, 31, Alexandra rd, Swansea

KINDON, WILLIAM, Chadderton, Lancs, Self Actor Minder Dec 11 at 11 Off Rec, Greaves st, Oldham

LAWSON, J, Teddington, Builder Dec 10 at 12.30 192, York rd, Westminster Bridge

LUCID, GEORGE W, Mutley, Plymouth Dec 10 at 11 Off Rec, 6, Athenæum ter, Plymouth

MEYER, GUSTAV, Stratford, Essex, Baker Dec 12 at 12 Bankruptcy bldgs, Carey st

PHILLIPPS, JOHN LEONARD, Mark la, Flour Importer Dec 10 at 12 Bankruptcy bldgs, Carey st

PUNTER, GEORGE, Luton, Straw Hat Manufacturer Dec 10 at 12 Off Rec, Bridge st, Northampton

SLINGO, WILLIAM SAMSON, Whyteleafe, Surrey, Newsagent Dec 10 at 12 192, York rd, Westminster Bridge

THACKERAY, FREDERICK WILLIAM, Southport, Drysalter Dec 10 at 10.30 Off Rec, 35, Victoria st, Liverpool

THOMPSON, THOMAS, Barrow in Furness, Cabinet Maker Dec 14 at 11.30 Off Rec, 16, Cornwallis st, Barrow in Furness

WHITE, WALTER ALEXANDER BAIN, Godrogwaig, Glam, Colliery Manager Dec 11 at 12.15 Off Rec, 31, Alexandra rd, Swansea

WRIGHT, FREDERIC CHARLES, Bildeston, Suffolk, Saddler Dec 14 at 2 Off Rec, 36, Princes st, Ipswich

YOUNG, GEORGE, Bromsgrove, Worcester, Boot Maker Dec 8 at 11.30 Off Rec, Copenhagen st, Worcester

ADJUDICATIONS.

ANDSLEY, HERBERT WILLIAM JOHN, Moss Side, Manchester, Grocer Salford Pet Nov 7 Ord Nov 27

BARNARD, ADA SUSAN, Petersfield, Hants, Stationer Portsmouth Pet Nov 26 Ord Nov 26

BATE, HANNAH ELIZABETH, Camberwell rd, Tobacco Dealer High Court Pet Oct 31 Ord Nov 27
BRIGGS, THOMAS HENRY, West Hoathly, Sussex, Grocer Tunbridge Wells Pet Nov 28 Ord Nov 28
COATES, WILLIAM, Longridge, nr Preston, Painter Preston Pet Nov 27 Ord Nov 27
COPESTAKE, JOHN DANIEL, Florence, Longton, Grocer Stoke upon Trent Pet Nov 27 Ord Nov 27
DOUGHTY, FREDERICK WILLIAM HALL, LOUISE MADELINE STEVENS, and BERTIE EDWARD DOUGHTY, Sloane st, Chelsea, Fancy Dealers High Court Pet Oct 13 Ord Nov 26
EVANS, THOMAS, Penycae, Ruabon, Denbigh Grocer Wrexham Pet Sept 10 Ord Nov 24
FENGL, ANTONIN, Altrincham, Cheshire, Engineer Manchester Pet Aug 15 Ord Nov 26
FREEMAN, LUKE, Yalding, Kent, Butcher Maidstone Pet Nov 23 Ord Nov 28
GARNER, JAMES EDWARD, Pendleton, Salford, Lancs, Provision Dealer Salford Pet Nov 28 Ord Nov 28
GEORGE, FRANK, Sandon, Beds, Farmer Luton Pet Nov 23 Ord Nov 27
GERRARD, RICHARD, Morecambe, Draper Preston Pet Nov 28 Ord Nov 28
GRANT, GEORGE, Broad st pl High Court Pet Oct 17 Ord Nov 26
HAMMOND, JAMES EDWIN, Middlesbrough Middlesbrough Pet Nov 26 Ord Nov 26
HARRIS, ARTHUR WALTER, Swanwick, Alfreton, Derby Grocer Derby Pet Nov 26 Ord Nov 26
HEATHCOTE, WALTER, Higher Cliffe, Strines, Derby, Builder Salford Pet Nov 5 Ord Nov 27
HESLOP, CHARLES WILLIAM, Kendal, Westmorland, Grocer Kendal Pet Nov 26 Ord Nov 26
JAMES, DAVID JOHN, Tylorstown, Glam, Insurance Agent Pontypridd Pet Nov 27 Ord Nov 27
JONES, ELIZABETH MORRIS, Barmouth, Merioneth Aberystwyth Pet Nov 27 Ord Nov 27
KREKOW, JOSEPH HENRY, London House yd, Paternoster row, Mantle Manufacturer High Court Pet Sept 13 Ord Nov 23
LAIT, THOMAS ARTHUR, Bridlington, Yorks, Jeweller Scarborough Pet Nov 28 Ord Nov 28
LEWIS, ANNIE, Hunslet, Leeds, Draper Leeds Pet Nov 27 Ord Nov 27
LUFF, FRANK, Watchfield, Burnham, Somerset, Farmer Bridgwater Pet Nov 10 Ord Nov 26
MCCLELLAND, GEORGE, sen, Levenshulme, Manchester, Paper Stock Merchant Manchester Pet Oct 8 Ord Nov 27
MARKS, CLAUDE LAWRIE, Broad st pl High Court Pet Oct 17 Ord Nov 26
MASON, WILLIAM, Tonypandy, Glam, Beer Dealer Pontypridd Pet Nov 27 Ord Nov 27
MEYER, GUSTAV, Vicarage ln, Stratford, Baker High Court Pet Nov 26 Ord Nov 26
MILAND, JOHN WILLIAM, Leverington, Cambridge, Grocer King's Lynn Pet Nov 28 Ord Nov 28
MITCHELL, ARTHUR WILLIAM, Wareham, Dorset, Butcher Poole Pet Nov 26 Ord Nov 26
MORGAN, J D, Newport, Grocer Newport, Mon Pet Nov 21 Ord Nov 28
NORTON, HENRY, Bath, Commission Agent Bath Pet Nov 26 Ord Nov 28
PICKUP, JOSEPH, Fernlea Alt, nr Oldham, Plate Moulder Oldham Pet Nov 27 Ord Nov 27
RHODES, LYLE GORDON, Bramhall, Cheshire, Grammar School Proprietor Stockport Pet Nov 26 Ord Nov 26
SAMUELS, JOHN, Old Kent rd, Clothier High Court Pet Nov 2 Ord Nov 27
STAPLES, GEORGE WALLACE, Waterloo, Bredon, Worcester, Market Gardener Cheltenham Pet Nov 28 Ord Nov 28
STENT, ALFRED, Wolverhampton, Painter Wolverhampton Pet Nov 17 Ord Nov 26
TAYLOR, GEORGE, Boughton, Chester, Innkeeper Chester Pet Nov 1 Ord Nov 28
THOMPSON, THOMAS, Scarborough, Carpet Cleaner Scarborough Pet Nov 27 Ord Nov 27
THOMPSON, THOMAS, Barrow in Furness, Cabinet Maker Barrow in Furness Pet Nov 15 Ord Nov 26
THORPE, WILLIAM HENRY, Hastings, Builder Hastings Pet Nov 22 Ord Nov 26
WARDLE, WILLIAM WALLACE, Hanley, Potter's Colour Mixer Hanley Pet Nov 27 Ord Nov 27
WOOLFE, HENRY, Cromford rd, Wandsworth, Patentee of Slot Machines Wandsworth Pet Oct 4 Ord Nov 26
WOOLFE, JOSEPH, Brondesbury High Court Pet Aug 7 Ord Nov 26
WRIGHT, FREDERIC CHARLES, Bildeston, Suffolk, Saddler Ipswich Pet Nov 26 Ord Nov 26

London Gazette, TUESDAY, Dec. 4.

RECEIVING ORDERS.

ALLUM, DAVID THOMAS, Dunley, nr Stourport Kidderminster Pet Nov 30 Ord Nov 30
ALPHOVICH, JULIUS, Landport, Hants, Furniture Dealer Portsmouth Pet Nov 30 Ord Nov 30
AMES, FREDERICK GEORGE HENRY, 8 Norwood, Butcher Croydon Pet Nov 21 Ord Nov 21
AMSON, HERBERT, jun, Dresden, Longton, Staffs, China Merchant Stoke upon Trent Pet Nov 30 Ord Nov 30
ANGELL & CO, W H, Lloyd's av, Merchants High Court Pet Nov 2 Ord Nov 29
BAKER, JOHN, West Morden, Wareham, Dorset, Farmer Poole Pet Nov 29 Ord Nov 29
BARHAM, HARRY, Norwich, Commercial Clerk Norwich Pet Nov 29 Ord Nov 29
BARRACLOUGH, JAMES, Bradford, Clerk Bradford Pet Nov 29 Ord Nov 29
CATES, GEORGE HERBERT, Gt Wakering, Essex, Grocer Chelmsford Pet Nov 28 Ord Nov 28
CHILVER, ERNEST, Eilerby, Yorks, Joiner Kingston upon Hull Pet Dec 1 Ord Dec 1
CUNNINGHAM, THOMAS ATKOUGH, and WALTER STANING GIBSON, Gt Grimsby, Paint Manufacturers Gt Grimsby Pet Nov 30 Ord Nov 30
DART, ALBERT ERNEST, Prixham, Devon, Tobacconist Plymouth Pet Nov 29 Ord Nov 29
EDWARDS, WILLIAM, Pontythyl, Glam, Collier Cardiff Pet Nov 28 Ord Nov 28
FELDMAN & SONS, B, High st, Whitechapel, Woollen Merchants High Court Pet Nov 17 Ord Nov 30
FOOT, WILLIAM JOHN, Bournemouth, Boarding House Keeper Poole Pet Dec 1 Ord Dec 1
FREEMAN, JOHN WILLIAM, Hare st, Bethnal Green, Publican's Manager High Court Pet Nov 30 Ord Nov 30
GARNER, FREDERICK JOHN, Northampton, Baker Northampton Pet Dec 1 Ord Dec 1
GOODMAN, P N, Goswell rd, Jeweller High Court Pet Nov 6 Ord Nov 30
GORE, THOMAS, Wigan, Traveller Wigan Pet Nov 30 Ord Nov 30
HEATH, NORMAN, Stanwix, nr Carlisle, Grocer Carlisle Pet Nov 29 Ord Nov 29
HEWINS, ARTHUR, Stafford Burton on Trent Pet Nov 29 Ord Nov 29
HEYWOOD, JOHN, Exeter, Dairyman Exeter Pet Nov 30 Ord Nov 30
IVISON, HENRY THOMAS, Teddington, Horse Dealer Kingston, Surrey Pet Nov 24 Ord Nov 24
JACOBS, BARNARD NELSON, Coleford, Glos, Clothier Newport, Mon Pet Nov 30 Ord Dec 1
JULIAN, JOHN WILLIAM, Boston, Auctioneer Boston Pet Dec 1 Ord Dec 1
KEW, ALFRED, Charter Alley, nr Basingstoke, Builder Winchester Pet Nov 30 Ord Nov 30
LEYLAND, THOMAS LANGLEY, Wallasey, Cheshire, Pawnbroker Birkenhead Pet Nov 29 Ord Nov 29
LICHTENSTEIN, ADOLPH, Higher Broughton, Salford, Lancs, Jeweller Salford Pet Nov 30 Ord Nov 30
MORLEY, STUART, Mildenhall rd, Clapton, Jeweller High Court Pet Nov 7 Ord Nov 30
PERRING, FREDERICK CHARLES, West Ealing, House Furnisher Brentford Pet Nov 8 Ord Nov 30
PRICE, ELLIS, Ynyshir, Glam, Collier Pontypridd Pet Nov 29 Ord Nov 29
ROBERTS, JOHN, Tynycoed, Rhewl, Llanynys, Denbigh, Builder Wrexham Pet Nov 29 Ord Nov 29
SANDY, THOMAS GUINAN, Burnley, Solicitor Burnley Pet Nov 15 Ord Nov 30
SMITH, WILLIAM, Usk, Mon, Licensed Victualler Newport, Mon Pet Dec 1 Ord Dec 1
TILLOTSON, WILSON, Accrington, Traveller Blackburn Pet Dec 1 Ord Dec 1
WATSON, LESLIE, Colne, Lancs, Builder Burnley Pet Nov 15 Ord Nov 30
WICKES, GEORGE BOYD, Union ct, Old Broad st, Solicitor High Court Pet Oct 19 Ord Nov 29
WILLIAMS, CHARLES THOMAS, Bagstone Wickwar, Glos, Hay Dealer Bristol Pet Dec 1 Ord Dec 1
WILLIAMS, HENRY JAMES, Gt Yarmouth, Painter Gt Yarmouth Pet Dec 1 Ord Dec 1

Amended notice substituted for that published in the London Gazette of Nov 20:

CLORE & Co, I, Pelham st, Tailors High Court Pet Nov 1 Ord Nov 15

FIRST MEETINGS.

AIREY, HENRY, Ambleside, Westmorland, Grocer Dec 15 at 11 Commercial Hotel, Kendal
AMSTELL, A, Ilford, Tobacconist Dec 12 at 12 14, Bedford row
ANDERSON, WILLIAM, Reading, Commission Agent Dec 13 at 12 Queen's Hotel, Reading
ANDSLEY, HERBERT WILLIAM JOHN, Moss Side, Manchester, Grocer Dec 12 at 3 Off Rec, Byrom st, Manchester
ANGELL & Co, W H, Lloyd's av, Merchants Dec 17 at 11 Bankruptcy bldgs, Carey st
BAKER, JOHN, West Morden, Wareham, Dorset, Farmer Dec 17 at 12 Messrs Curtis & Son, Market pl, Poole
BARHAM, HARRY, Norwich, Commercial Clerk Dec 12 at 12.30 Off Rec, 8, King st, Norwich
BARRACLOUGH, JAMES, Bradford, Clerk Dec 13 at 3 Off Rec, 29, Tyrrel st, Bradford
BOOTH, ARCHIBALD FRANCIS, Ashford, Kent, Tailor Dec 20 at 9.30 Off Rec, 68A, Castle st, Canterbury
BUTTON, FREDERICK JAMES, Warminster, Wilts, Coal Merchant Dec 12 at 12.30 Off Rec, 26, Baldwin st, Bristol
COLLINS, EDWARD, jun, Portland, Dorset, Stone Cutter Dec 13 at 12 Off Rec, City chmbrs, Catherine st, Salisbury
CRANE, GEORGE HENRY, Derby, Leather Merchant Dec 13 at 12 Off Rec, 47, Full st, Derby
CURTIS, BILL, Conisborough, nr Rotherham, Yorks, Farmer Dec 12 at 12.30 Off Rec, Figtree ln, Sheffield
DESMOND, ETHEL ANNIE, Bude, Cornwall Dec 19 at 3 94, High st, Barnstaple
DIMERY, THOMAS, Cardiff, Retail Fruiterer Dec 13 at 12 Off Rec, 117, St Mary st, Cardiff
EDWARDS, DAVID, Ynysddu, Mon, Builder Dec 12 at 12 Off Rec, 144, Commercial st, Newport, Mon
FELDMAN & SON, B, High st, Whitechapel, Woollen Merchants Dec 14 at 1 Bankruptcy bldgs, Carey st
FREEMAN, JOHN WILLIAM, Hare st, Bethnal Green, Publican's Manager Dec 17 at 1 Bankruptcy bldgs, Carey st
FREEMAN, LUKE, Yalding, Kent, Butcher Dec 19 at 11 9, King st, Maidstone
GARNER, JAMES EDWARD, Pendleton, Salford, Provision Dealer Dec 12 at 2.30 Off Rec, Byrom st, Manchester
HALL, HENRY GEORGE, Bath, Gas Engineer Dec 12 at 12.15 Off Rec, 29, Baldwin st, Bristol
HAWKINS, JOHN THOMAS, Cowes, I of W, Licensed Victualler Dec 15 at 3.30 Off Rec, 32A, Holyrood st, Newport, I of W
HESLOP, CHARLES WILLIAM, Kendal, Westmorland, Grocer Dec 15 at 10.45 Commercial Hotel, Kendal
HEYWOOD, JOHN, Exeter, Dairyman Dec 20 at 10.30 Off Rec, 9, Bedford circus, Exeter
IRONMONGER, FREDERICK CLIFFORD, Harborne, Birmingham Timber Merchant Dec 12 at 11 191, Corporation st, Birmingham
JAMES, DAVID JOHN, Taylorstown, Glam, Insurance Agent Dec 13 at 12 135, High st, Merthyr Tydfil
LAIGHT, JOHN, Birmingham, Commission Agent Dec 14 at 11 191, Corporation st, Birmingham
LAIT, THOMAS ARTHUR, Bridlington, York, Jeweller Dec 12 at 4.30 74, Newborough, Scarborough
LEWIS, ANNIE, Hunslet, Leeds, Draper Dec 13 at 11 Off Rec, 22, Park row, Leeds
LYNCH, JOSEPH MARY, Abbotsham, Devon Dec 19 at 3 94, High st, Barnstaple
MANDEY, GEORGE HENLEY, Southend on Sea Dec 14 at 12 14, Bedford row
MARTIN, J A, Rostrevor rd, Fulham, Publican Dec 18 at 2.30 Bankruptcy bldgs, Carey st
MASON, WILLIAM, Tonypandy, Glam, Beer Dealer Dec 12 at 12 135, High st, Merthyr Tydfil
MILLER, JOHN SEYMOUR, Leatherhead, Grocer Dec 13 at 11 Bankruptcy bldgs (Room 53), Carey st
MITCHELL, ARTHUR WILLIAM, Wareham, Dorset, Butcher Dec 17 at 11.30 Messrs Curtis & Son, Market pl, Poole
MORGAN, J D, Newport, Grocer Dec 12 at 11 Off Rec, 144, Commercial st, Newport, Mon
NORTON, HENRY, Bath, Commission Agent Dec 12 at 11.30 Off Rec, 26, Baldwin st, Bristol
OWEN, JOHN, Corwen, Merioneth, Farmer Dec 12 at 2.45 Owen Glandwr Hotel, Corwen
PARTON, LEONARD, Fishponds, Bristol, Newsagent Dec 17 at 11.45 Off Rec, 26, Baldwin st, Bristol
POTTER, B W, Manchester, Dry Fruit Merchant Dec 19 at 11 Bankruptcy bldgs, Carey st
PRICE, ELLIS, Ynyshir, Glam, Collier Dec 14 at 12 135, High st, Merthyr Tydfil
RADCLIFF, TIMOTHY KYNNAIRD NEWBURGH, Bolton, Lincs, Hydro Proprietor Dec 12 at 12 Off Rec, Figtree ln, Sheffield
REEVES, J E, Hermit rd, Canning Town, Photographer Dec 12 at 12 Bankruptcy bldgs, Carey st
SALFELD, M F, Horley, Surrey Dec 12 at 11.30 132, York rd, Westminster Bridge
THOM, FREDERICK, Fishponds Dec 12 at 12 Off Rec, 26, Baldwin st, Bristol
THOMPSON, RALPH, New Basford, Nottingham Dec 13 at 11 Off Rec, 4, Castle pl, Park st, Nottingham
THOMPSON, THOMAS, Scarborough, Yorks, Carpet Cleaner Dec 12 at 4 74, Newborough, Scarborough
THURSTANS, THOMAS, Wrottesley, nr Wolverhampton, Farm Labourer Dec 13 at 11 Off Rec, Wolverhampton
WATTS, ISAAC SPENCER, Pentney rd, Balham, Solicitor's Clerk Dec 14 at 11.30 132, York rd, Westminster Bridge
WICKES, GEORGE BOYD, Union ct, Old Broad st, Solicitor Dec 13 at 12 Bankruptcy bldgs, Carey st
WILCOX, LIONEL HAROLD, Chatham, Lieutenant Dec 17 at 11.30 115, High st, Rochester